



Still Life Art – CMS Student Caroline Eaton



Still Life Art – CMS Student Claire Jennings

Superintendent and School Committee’s FY22 Adopted Budget



Concord Public Schools
Concord, Massachusetts



Willard School Staff - Emojis



CMS PTG Surprised CMS staff with tulip bulbs 

April 2021
www.concordps.org

Concord Public School Committee

Courtland Booth, Chair

Cynthia Rainey, Vice-Chair

Heather Bout,

Alexa Anderson

Fatima Mezdad

Concord Public School Administration

Dr. Laurie Hunter, Superintendent of Schools

Jared M. Stanton, Director of Finance and Operations

Kristen Hebert, Director of Teaching and Learning

Ruth Grube, Director of Student Services

Peter Kelly, Director of Information Technology

Naomi Krakow, Alcott School Principal

Angel Charles, Thoreau School Principal

Matthew Lucey, Willard School Principal

Justin Cameron, Concord Middle School Principal

Andrew Nyamekye, METCO Director

Denise Zahn, Human Resources Manager

Russ Hughes, Facilities Manager

Bryce MacKnight, Food Services Manager

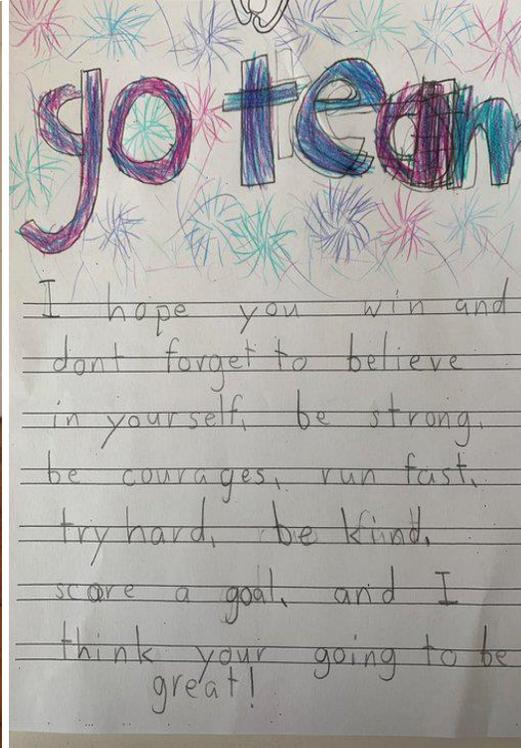
John Arena, Transportation Manager

Mission

Educate all students in becoming lifelong learners, creative thinkers, caring citizens, and responsible contributors in a global society.



Class of 2033 - Willard



Supporting CCHS Field Hockey - Willard

Core Values and Beliefs

Academic Excellence

Respectful and Empathic Community

Educational Equity

Continuous Improvement

Professional Collaboration



CMS MASCOT – PANTHER



CMS Motivational Speaker – Travis Roy

Contents

Section I: Introduction	4
Executive Summary	5
Zero-Based Budgeting.....	5
Budget Overview.....	5
Enrollment	9
Capital Planning	12
Transportation	13
Collective Bargaining.....	14
External Funding	14
Section II: FY22 Budget Summaries	15
DESE 1000 Function Table	16
Expense Category Table	19
CPS Salary vs Non Salary Pie Chart	21
Section III: FY22 Budget Detail	22
Integrated Preschool	23
Alcott	26
Thoreau	31
Willard	36
Middle School	40
District Wide Elementary	48
District Wide/Ripley	52
Appendix	61
Appendix A: DESE Chart of Accounts	62
Appendix B: NESDEC Enrollment Report	74
Appendix C: Capital List	78
Appendix C: Capital List (Continued)	79
Appendix C: Capital List (Continued)	80
Appendix D: Special Revenue Charts	82
Appendix E: CPS School Committee Approved Line Item Budget	83
Appendix F: Glossary	100

Section I: Introduction



CMS – GRATITUDE

Executive Summary

The Concord Public Schools (CPS) completed the FY2022 budget development process with a vote of the School Committee on March 16, 2021. The district administration began the budget process working with internal stakeholders and the school committee to develop the budget, and carried the process through finalizing a budget that was adopted by the School Committee. The core budgeting principles include the following:

- Students and their learning are at the center of decisions;
- Teaching and learning conditions matter for student success;
- Requested resources for programs, services, and activities reflect the District's core values of academic excellence, respectful and empathic community, professional collaboration, educational equity, and continuous improvement;
- The balance between responsive and reasonable operating budgets and the impact on taxpayers is maintained.

Zero-Based Budgeting

CPS implemented a zero-based budgeting process as part of the 2018-2019 Superintendent's Goals and Action Plan. Zero-based budgeting requires staff to begin budget development at \$0.00. Every department head and every principal analyzed their internal operations to identify all anticipated costs. Costs were documented and reviewed to ensure alignment with the core budgeting principals and district goals. Other budget methodologies emphasize cost drivers, focusing documentation and analysis on identified financial pressures. The zero-based process extends the same analysis traditionally reserved for identified cost drivers to all costs, no matter how large or small.

Budget Overview

Since 2007, the Concord Public School district has been able to develop budgets that do not require an override request to the Concord voters. The FY22 request continues this trend by providing sustainable growth to the taxpayers and sufficient funding for educational programs. As a result of the FY22 zero-base budget process, district administration and School Committee have recommended an operating budget increase of 2.28%. The FY22 recommended budget is \$41,708,424, an increase of \$931,231 from the FY21 approved budget. See CPS School Committee Approved Line Item Budget in appendix item (E).

Superintendent's Message

This year, I write in a personal tone in hopes of indicating the deep impact this community's support has had on the schools this year. Concord has a long tradition of valuing its schools in a way not seen in many places. I am sure that this value is what led to a collective vision of the schools in crisis. This common vision of serving the community's children during the pandemic came to be when we reopened the schools in-person on September 9, 2020 after six months of empty buildings and remote learning. We have been thrilled to remain open since then through a balance of physical safety, instruction, and overall well-being.

Ever since March, parents and teachers partnered in ways more intimate than ever before. Teachers are live streaming into homes and students are streaming into classrooms. The complete transformation of instruction into multiple models that can flexibly intertwine with one another was done with passion and dedication by a faculty fiercely committed to learning under any circumstances. For almost a year now, teachers recreated everything they do. Their dedication allowed us to foster a safe model for in-person instruction with both hybrid and remote models simultaneously. Similarly, parents directly and indirectly support their children on a daily basis as we navigate these new approaches. The success to date is a result of this incredible partnership between home and school. Of course, the role of school nurses and custodians is critical as are those of support staff, food service and transportation whose environments also changed completely.

Throughout it all, the town offered its resources often without request. I will attempt to name the many ways in which this support took form, knowing the list may not be complete.

- Concord Health Director Susan Rask and Public Health Nurse Tricia McGeen have been highly involved throughout the process by supporting us daily in safety measures and management of COVID cases. At the time of this report at the end of January 2021, 113 COVID cases were connected to the schools. The schools remained open while navigating contact tracing and quarantines very much as a result of this partnership.
- The Town Manager and the entire town leadership team engaged with us as the pandemic arrived and continually inquired as to our needs.
- Concord Recreation created programs at each of the three elementary schools to support afternoons of remote learning and daycare needs for parents given the half day model in Kindergarten through Grade 5. An additional program at Ripley allowed for per diem support for staff juggling their own children's hybrid and remote school schedules.
- The Concord Fire Department provided ongoing leadership and support in crisis management as well as resources and connections. One such connection led to the ability to partner with a site for symptomatic testing and to begin symptomatic testing on site at CCHS.
- The Concord Police Department offered extensive support in the work to actively rebuild the traffic and transportation plans with us given the limited availability of bus

ridership due to distancing needs. With approximately 50% of students arriving in another mode beside the bus, arrival and dismissal at school required close care. A record number of students now bike to school which has also been highly support by Concord Police.

- Concord Public Works and Highway Department altered driveways and modified entrances to allow for these changes to the transportation plan so buses could utilize entrances they had not previously accessed. When quarantines impacted our plowing crew, they immediately offered help to ensure school would reopen after a storm.
- Concord Facilities provided HVAC personnel to ensure the readiness of the middle school buildings that required modifications prior to the return of students.
- The Concord Free Public Library partnered with us during the summer reading program leading to a record number of students participating. Programming for children and access to virtual resources has been ongoing since the closure in March.
- Emerson Hospital has been an important partner in offering medical and health consultation as well as partnership on various projects.
- The community's many medical and science professionals engaged directly on the 11 committees formed last summer and continue to advise us often.
- The collaboration with the Concord Finance Committee and Select Board led to a successful rebuilding of budget proposals for FY21.
- It has been our pleasure to collaborate to host Town Meeting on the Doug White Field and host the town's vaccine distribution center on the CCHS property.

Finally, I would be remiss not to highlight the amazing young people of Concord who engage in these uncharted waters with us daily. Their energy, enthusiasm, cooperation, and joy has been our guiding light. Thank you all for the support and dedication that allowed crisis to become an opportunity to serve these children and community so well.

With deep gratitude,
Dr. Laurie Hunter
Superintendent
Concord Public Schools
Concord-Carlisle Regional School District

COVID19 Expenses

Below is an update COVID costs incurred by both districts through April 30, 2021. Of the \$1,509,910 total, \$268,322 were one time costs.

Expense Type	CCRS	CPS	Total
Building Alterations	110,411	179,775	290,186
Cleaning supplies/Equipment	67,588	101,420	169,008
Contracted Services	24,040	143,560	167,600
Curriculum supplies	8,351	25,987	34,338
Payroll (Full Year)	118,063	294,808	412,871
PPE	44,624	128,596	173,220
Remote Learning Hardware	14,162	143,748	157,910
Remote Learning Software	32,144	72,633	104,777
Totals:	419,383	1,090,527	1,509,910

Category Examples

Building Alterations – Signage, plexiglass barriers, tent rentals, storage rentals, outdoor classrooms, sneeze guards, classroom air filters, air scrubbers

Cleaning Supplies/Equipment – Disinfectant, wiper pails, backpack sprayers and solution, sanitizing wipes, other misc. cleaning supplies

Contracted Services – Nursing services, Pooled Testing, facility and safety evaluations

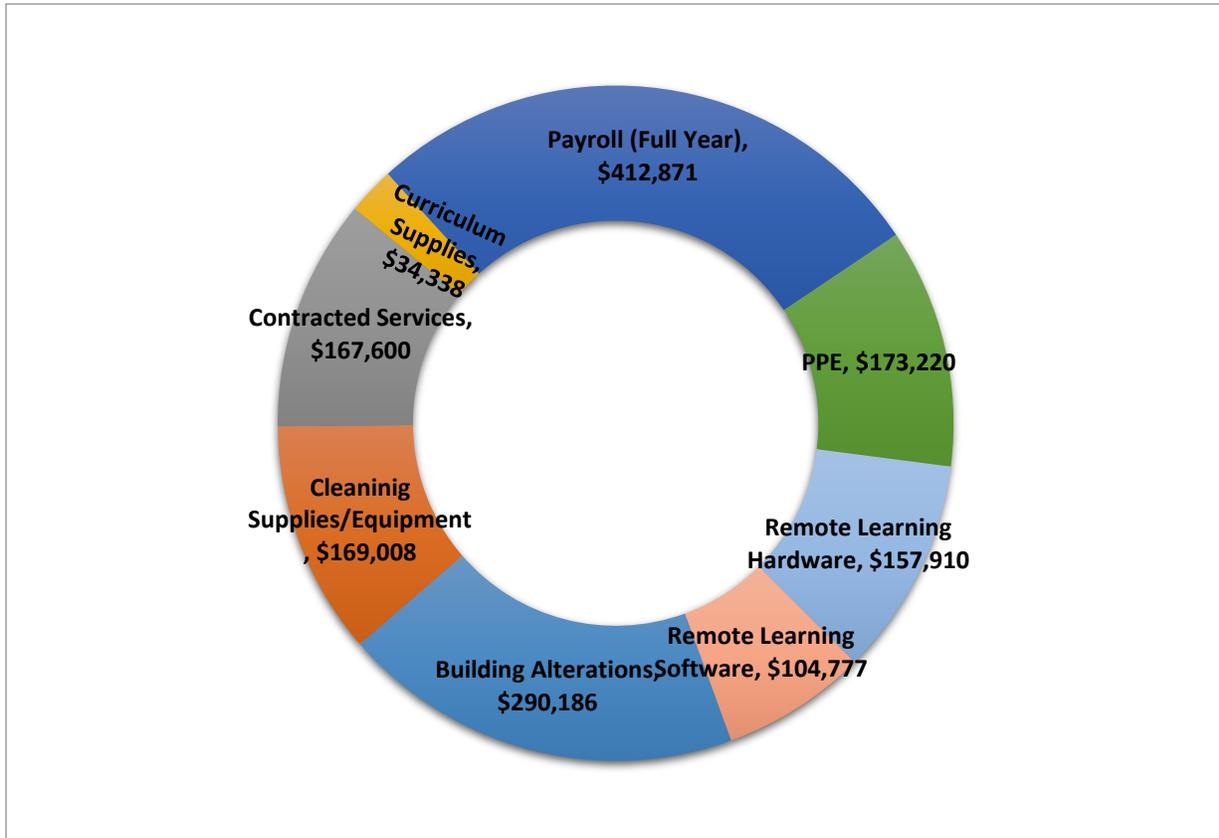
Curriculum Supplies – Non technology curriculum items to facilitate the hybrid learning environment

PPE – Masks, hand sanitizer, gloves, gowns, specialized masks and face shields

Remote Learning Hardware – Laptops, webcams, tablets, and other specialized hardware for remote learning

Remote Learning Software – Curriculum software purchases and subscriptions to facilitate online learning, Seesaw, Zoom, DreamBox.

COVID19 Expenses



Below is a summary of confirmed COVID grants to date. DESE Emergency Relief III is part of the American Rescue Plan Act of 2021, which was signed into law on March 11, 2021. Final allocations are still being determined by the State, this section of the budget book will be updated as soon as the information is available.

<u>Entity</u>	<u>Grant Name</u>	<u>Fund Code</u>	<u>Grant Budget</u>	<u>Grant Expiration</u>
CCRS	CARES Act (DESE)	102	297,000	12/31/2021
CCRS	DESE Emergency Relief	113	26,263	9/30/2022
CCRS	DESE Emergency Relief II	115	99,799	9/30/2023
CCRS	DESE Emergency Relief III	TBD	UNKNOWN	9/30/2024
CCRS Totals:			423,062	
CPS	CARES Act (DESE)	102	467,775	12/31/2021
CPS	CARES Act (Municipal)		126,825	12/31/2020
CPS	DESE Emergency Relief	113	112,379	9/30/2022
CPS	DESE Emergency Relief II	115	427,040	9/30/2023
CPS	DESE Emergency Relief III	TBD	UNKNOWN	9/30/2024
CPS Totals:			1,134,019	
Totals (BOTH DISTRICTS):			1,557,081	

Enrollment

Enrollment is projected to remain level through fiscal year 2021. In district K-8 enrollment on October 1, 2020 was 1967, including 88 METCO students. The full October 1, 2020 report is included below. The 5-year outlook based upon the historical actuals is stable for the district. There are no anticipated policies or DESE changes that would affect student enrollment. See appendix (B) for the most recent NESDEC Enrollment Report.

Oct. 1, 2019 Enrollment	K-5 Ratios		Oct. 1	Oct. 1	Nov. 1	Dec. 1	Jan. 1	Feb. 1	Mar. 1	Apr. 1	May 1	June 1	K-5 Ratios		
with K-5 Ratios	2019-2020		2019	2020	2020	2020	2021	2021	2021	2021	2021	2021	2020 - 2021		
CCHS															
9			344	339											
10			325	340											
11			318	322											
12			294	311											
Other			0	5											
TOTAL CCHS:			1281	1317	0	0	0	0	0	0	0	0			
Peabody & Sanborn															
6			241	216											
7			239	230											
8			237	238											
TOTAL PEABODY & SANBORN:			717	684	0	0	0	0	0	0	0	0			
Alcott	2019-2020 Sections	10/01/19 Ratio											2020-2021 Sections	10/01/20 Ratio	
K	4	19.0	76	56										5	11.2
1	4	22.0	88	75										5	15.0
2	4	20.3	81	79										5	15.8
3	4	17.0	68	75										5	15.0
4	5	18.8	94	65										4	16.3
5	4	18.5	74	86										5	17.2
TOTAL ALCOTT:	25		481	436	0	0	0	0	0	0	0	0	29		
Thoreau	2019-2020 Sections	10/01/19 Ratio											2020-2021 Sections	10/01/20 Ratio	
K	5	13.8	69	56										6	9.3
1	4	17.5	70	74										5	14.8
2	4	21.0	84	72										5	14.4
3	4	19.0	76	82										5	16.4
4	4	18.0	72	73										5	14.6
5	4	16.8	67	72										4	18.0
TOTAL THOREAU:	25		438	429	0	0	0	0	0	0	0	0	30		

Willard	2019-2020 Sections	10/01/19 Ratio											2020-2021 Sections	10/01/20 Ratio
K	4	16.0	64										5	12.6
1	4	15.0	60										5	13.8
2	4	18.0	72										5	13.6
3	4	17.3	69										5	14.4
4	4	18.0	72										5	14.2
5	4	18.5	74										5	15.0
TOTAL WILLARD:	24		411										30	
TOTAL K-12														
Elementary - Grades K-5			1330											
Elementary - Grades 1-5			1121											
Middle - Grades 6-8			717											
CPS - Grades K-8			2047											
CCHS - Grades 9-12			1281											
TOTAL K-12: (Not including OOD SPED)			3328											
Worksheet														
Kindergarten			209											
1			218											
2			237											
3			213											
4			238											
5			215											
TOTAL Grades K-5:			1330											
Grade 6			241											
Grade 7			239											
Grade 8			237											
TOTAL Grades 6-8:			717											
TOTAL Grades K-8:			2047											
Grade 9			344											
Grade 10			325											
Grade 11			318											
Grade 12			294											
Other			0											
TOTAL Grades 9-12:			1281											
TOTAL K-12: (Not including OOD SPED)			3328											

Worksheet												
SPECIAL EDUCATION OOD												
CPS OOD K-8		33		24								
CCHS OOD		40		33								
TOTAL K-12 OOD: (Not in K-12 Total)		73		57	0	0	0	0	0	0	0	0
Pre-School OOD: (Not in K-12 Total)		0		0	0	0	0	0	0	0	0	0
METCO STUDENTS												
CCHS		56		61								
Middle School		36		32								
Alcott		51		56								
Thoreau		0		0								
Willard		0		0								
TOTAL K-12: METCO Students:		143		149	0	0	0	0	0	0	0	0
Other												
NON-TUITION Out of Town Students												
CCHS---Staff Students		16		17								
TOTAL CCHS Non-Tuition Students:		16		17	0	0	0	0	0	0	0	0
Middle School-Staff Students		11		13								
Alcott-Staff Students		13		13								
Thoreau-Staff Students		1		0								
Willard-Staff Students		7		12								
TOTAL K-8 - Out of Town Students:		32		38	0	0	0	0	0	0	0	0
CONCORD STUDENTS												
CCHS		920		958								
Peabody & Sanborn		669		639								
Alcott		417		367								
Thoreau		437		429								
Willard		404		406								
TOTAL CONCORD Students:		2847		2799	0	0	0	0	0	0	0	0
CARLISLE STUDENTS												
CCHS		289		281								
TOTAL CARLISLE Students:		289		281								

Capital Planning

Below is a brief summary of the currently identified major capital needs. Administration believes identified capital needs can fit within the \$900,000 Town Manager's budget. The full capital plan is included as appendix item (C).

Middle School

The Concord Public Schools largest capital need is the renovation or replacement of the outdated Peabody and Sanborn Middle School buildings. The district anticipates increasing demand for repairs and maintenance of the Peabody and Sanborn buildings over the next 5 years. Contingencies for extraordinary maintenance will be included in the FY2021 operating budget.

Passage of Article 14 of the 2019 Annual Town Meeting led to the creation of the Concord Middle School Building Committee. The Building Committee is charged by the Select Board to undertake a Feasibility Study to explore the construction of a single new Middle School Building to replace the two existing facilities. The Committee is also charged to begin the schematic design process for a new school building based on the findings of the Feasibility Study.

For more updates, please visit the CMS Building Committee website:

<https://www.concordps.org/cms-building-project/>

Elementary Schools

The Alcott and Thoreau Energy Recovery Units (ERUs) are approaching the end of their useful lives. ERUs are critical components of energy efficient buildings. The replacement of outdated, retrofitted, and failing ERU's at the Alcott and Thoreau schools will increase energy efficiencies substantially. A boiler replacement is anticipated in FY23-24 at Alcott to further increase energy efficiencies.

Ripley Administrative Building

Major capital needs of the Ripley administrative building include replacement of its outdated heating system. The current system relies on a centralized boiler to deliver hot water to the entire Ripley facility, including detached pods housing the district pre-school program and the Concord Children's Center. The centralized design requires heating water to travel outside the building in order to reach the detached pods. Decentralizing the Ripley heating system will increase energy efficiency through improved thermal load balancing. District administration is exploring grant opportunities to offset the cost of boiler replacement.

Transportation

CPS has 22 buses, 2 of which are wheelchair buses. The oldest of the fleet are from 2008. As part of the FY21 budget, CPS has completed the procurement process of two new vehicles for delivery in April 2021. Below is a listing of the fleet. Delivery of a second electric bus from Elion is expected in June 2021. The second electric bus is funded through the Massachusetts Volkswagen settlement fund.

Year	Make	Type	Mileage
2008	Thomas	Bus	185,311
2009	Thomas	Bus	128,438
2010	Thomas	Bus	153,882
2010	Thomas	Bus	150,761
2011	Thomas	Bus	133,346
2011	Thomas	Bus	132,033
2012	Thomas	Bus	110,006
2017	Thomas	Bus	76,085
2017	Thomas	Bus	52,718
2017	Thomas	Bus	84,553
2017	Thomas	Bus	74,702
2017	Thomas	Bus	72,208
2017	Thomas	Whlchr	46,813
2017	Blue Bird	Bus	42,712
2017	Blue Bird	Bus	36,945
2017	Elion	Whlchr	10,725
2018	Blue Bird	Bus	29,260
2018	Blue Bird	Bus	25,426
2020	Thomas	Bus	6,292
2020	Thomas	Bus	3,958
2021	Blue Bird	Bus	1,163
2021	Blue Bird	Bus	1,118

Collective Bargaining

The following chart represents Concord Public School’s contractually obligated step escalations outside of the teachers’ union. This chart only includes step escalations. Other obligations including changes to longevity, shift differentials, etc. are accounted for in the zero-based budget.

Bargaining Unit	FY21	FY22	FY23	Contract Expiration
Concord Teachers Association	1.75%	TBD	TBD	6/30/2021
Secretaries Unit	1.75%	2.00%	2.25%	6/30/2023
CPS Building Service Workers	2.75%	TBD	TBD	6/30/2021
Bus Drivers Unit	2.75%	TBD	TBD	6/30/2021
Maintenance	2.75%	TBD	TBD	6/30/2021

External Funding

CPS receives additional revenue other than the general fund amount. Below is a chart of the additional revenue received in FY20 and what CPS is projected to receive in FY21 and estimates for FY22. FY20 operating performance of other special revenue funds can be found in appendix (D). An accompanying glossary can be found in appendix (F).

External Funding Sources				
Funding Source	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Estimate
Federal Grants	599,648	682,521	727,117	727,117
METCO GRANT	490,253	577,507	549,390	549,390
Circuit Breaker Revolving Account	637,571	808,334	650,903	606,381
Totals:	1,727,472	2,068,362	1,927,410	1,882,888

NOTE: COVID Grants are not included in this report, see COVID Grant Section.

Section II: FY22 Budget Summaries

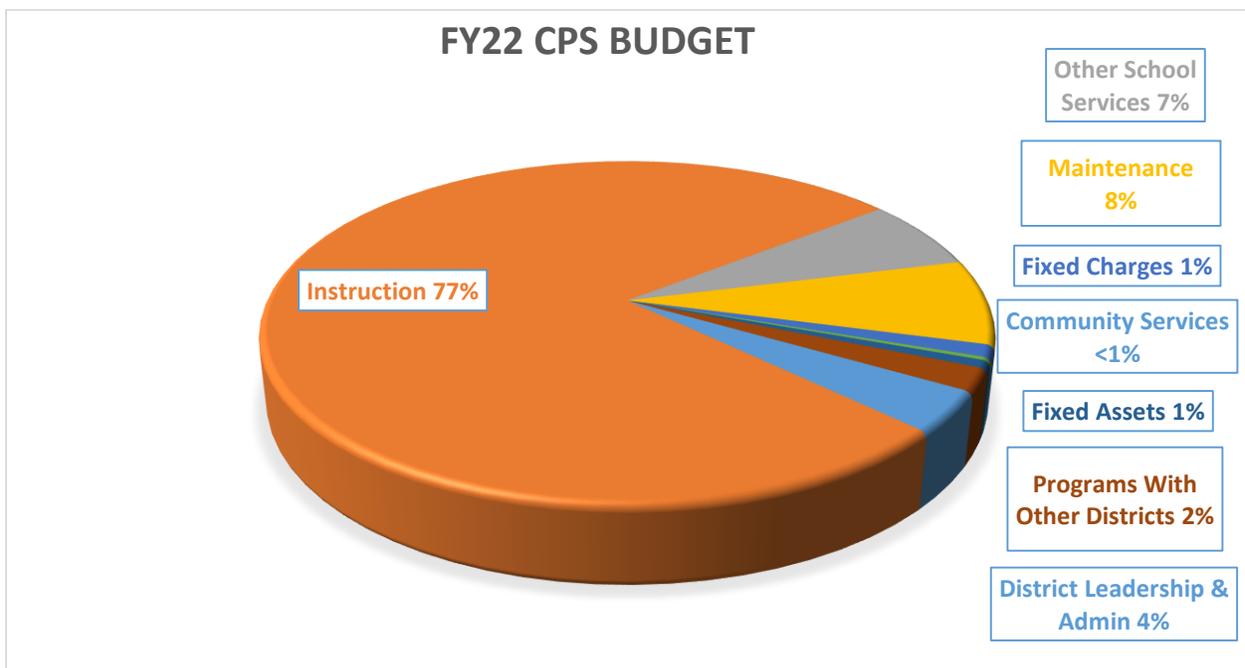


Gratitude Garden in front of Willard School

DESE 1000 Function Table

Function	Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Requested Budget	FY22 Budget vs FY21 Budget Diff	FY21 Budget/ FY22 Budget % Diff
1000	District Leadership & Admin	1,518,571	1,413,300	1,550,500	1,597,784	47,284	3.05%
2000	Instruction	30,181,018	30,276,220	31,036,069	32,212,985	1,176,916	3.79%
3000	Other School Services	2,742,563	2,811,857	2,849,608	2,786,314	-63,294	-2.22%
4000	Maintenance	3,218,031	2,772,379	3,217,109	3,351,373	134,264	4.17%
5000	Fixed Charges	503,850	522,921	518,824	478,018	-40,806	-7.80%
6000	Community Services	97,953	125,866	115,160	117,191	2,031	1.76%
7000	Fixed Assets	194,134	271,388	221,880	285,783	63,903	28.8%
9000	Programs With Other Districts	934,043	1,196,233	1,268,043	878,976	-389,067	-30.68%
Totals:		39,390,163	39,390,163	40,777,193	41,708,424	931,231	2.28%

DESE 1000 Function Pie Chart



*For clarification on 1000 Categories, please see appendix item (A).

DESE 100 Function Table

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	FY22 Budget vs FY21 Budget Diff	FY21/FY22 % Difference
1110	School Committee	7,177	1,892.17	7,177	7,177	-	-
1210	Superintendent	215,525	190,037.36	195,884	200,574	4,690	2.39%
1220	Director of Teaching and Learning	805	-	-	-	-	-
1230	District Wide Administration	-	-	25,000	51,676	26,676	106.70%
1410	Business & Finance	393,401	400,234.36	435,245	450,104	14,859	3.41%
1420	Personnel & Benefits Mgt.	148,064	144,639.04	150,443	139,787	-10,656	-7.08%
1430	Admin. Services – Legal	67,000	43,173	67,000	67,000	-	-
1450	Administrative Technology-District Wide	686,599	633,324.53	669,751	681,466	11,715	1.75%
2110	Curriculum Directors	380,715	346,687.27	378,791	413,263	34,472	9.10%
2120	Department Heads (Non-Supervisory)	10,907	12,332.80	11,044	-	-11,044	-100.00%
2210	School Leadership	1,379,700	1,814,282.21	1,838,036	1,885,905	47,869	2.60%
2220	*Academic Dept. Heads	265,830	389,102.78	392,013	403,671	11,658	2.97%
2250	Building Technology	-	4,212	-	-	-	-
2300	*Teaching/Instruction	118,034	120,838.60	123,735	127,912	4,177	3.38%
2305	Classroom Teachers	18,545,581	18,178,047.85	18,639,211	19,028,151	388,940	2.09%
2310	*Specialist Teachers	290,703	282,773.01	293,741	313,666	19,925	6.78%
2315	*Team Leaders/Dept. Chairs	98,739	100,728.50	85,786	63,868	-21,918	-25.55%
2320	Med. Therapeutic Serv.	1,681,788	1,515,104.83	1,414,777	1,499,875	85,098	6.01%
2325	Substitutes	355,787	309,181.06	188,000	365,398	177,398	94.36%
2330	Instr. Assistants	3,610,239	4,023,844.46	4,182,022	4,157,392	-24,630	-0.59%
2340	Librarians	469,657	518,652.11	509,662	537,527	27,865	5.47%
2353	*Prof. Dev. - Teachers	193,298	160,723.22	149,998	277,037	127,039	84.69%
2355	*Prof. Dev. - Substitutes	16,500	6,800	2,750	16,500	13,750	500.00%
2357	*Prof. Dev. - Providers	316,573	258,597.09	313,811	326,794	12,983	4.14%
2410	Textbooks	124,668	100,248.16	155,611	103,187	-52,424	-33.69%
2415	Other Books	43,025	28,126.46	31,234	42,669	11,435	36.61%
2420	Instr. Equipment	30,716	20,008.11	32,717	32,857	140	0.43%
2430	Instr. Supplies	403,574	280,716.97	428,924	494,372	65,448	15.26%
2440	Other Instr. Services	150,423	130,514.34	135,645	174,154	38,509	28.39%
2451	Classroom Instr. Tech.	430,000	427,628.75	430,000	587,032	157,032	36.52%
2453	Other Tech. Equip.	5,700	4,350.68	1,400	5,191	3,791	270.79%
2455	Instructional Software	5,000	-	-	-	-	-
2710	Guidance Counselors	814,116	812,919.45	842,609	880,067	37,458	4.45%
2720	Testing Materials	25,000	13,826.96	22,000	18,500	-3,500	-15.91%
2800	Psychological Services	414,745	415,972	432,552	457,997	25,445	5.88%
3200	Health Services	592,394	603,800.15	610,042	636,386	26,344	4.32%
3300	Pupil Transportation	1,975,967	1,774,873.38	2,052,318	1,905,468	-146,850	-7.16%
3400	Food Services	-	217,694.29	-	-	-	-

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Budget	FY22 Budget vs FY21 Budget Diff	FY21/FY22 % Diff
3510	Athletics	71,702	58,907.20	64,748	74,915	10,167	15.70%
3520	Other Student Body Activities	102,500	143,890.65	122,500	152,817	30,317	24.75%
3600	School Security	-	12,691.29	-	16,728	16,728	-
4110	Custodial Services	1,072,551	1,040,650.94	1,078,882	1,064,324	-14,558	-1.35%
4120	Heating Of Buildings	262,038	268,657.62	310,639	337,424	26,785	8.62%
4130	Utilities/Other	748,488	582,514.50	794,584	791,195	-3,389	-0.43%
4200	*Maintenance/Buildings & Grounds	363,199	318,642.70	366,386	392,788	26,402	7.21%
4210	Operations/Grounds	116,500	73,364.40	107,263	131,400	24,137	22.50%
4220	Operations/Buildings	449,550	327,623.56	389,550	474,650	85,100	21.85%
4230	Maintenance/Equipment & Vehicles	94,091	49,422.04	51,191	40,978	-10,213	-19.95%
4400	Networking/Telecommunications	111,614	111,503.65	118,614	118,614	-	-
5100	Retirement Benefits	430,093	441,343.14	441,343	394,489	-46,854	-10.62%
5260	Non-Employee Insurance	61,397	66,828.74	67,481	73,529	6,048	8.96%
5500	Other Fixed Costs	12,360	14,748.91	10,000	10,000	-	-
6900	Transportation to Non-Public Schools	97,953	125,866.16	115,160	117,191	2,031	1.76%
7200	Purchase of Land and Buildings	-	112,821.74	-	-	-	-
7300	Assets/New Equipment	24,100	14,581.41	5,000	5,000	-	-
7400	Assets/Replacement Equipment	12,500	9,983.34	-	-	-	-
7600	Vehicle Replacement	157,534	134,001.42	216,880	280,783	63,903	29.46%
9100	Tuition to MA Schools	-	-271.50	-	-	-	-
9300	Non-Public Tuitions	490,077	455,684.06	1,390,899	1,306,471	-84,428	-6.07%
9400	Collaborative Tuitions	443,966	740,820.08	528,050	127,726	-400,324	-75.81%
9900	*Special Circuit Breaker Offset	-	-	-650,906	-555,221	95,685	-14.70%
	Totals:	39,390,163	39,390,163	40,777,193	41,708,424	931,231	2.28%

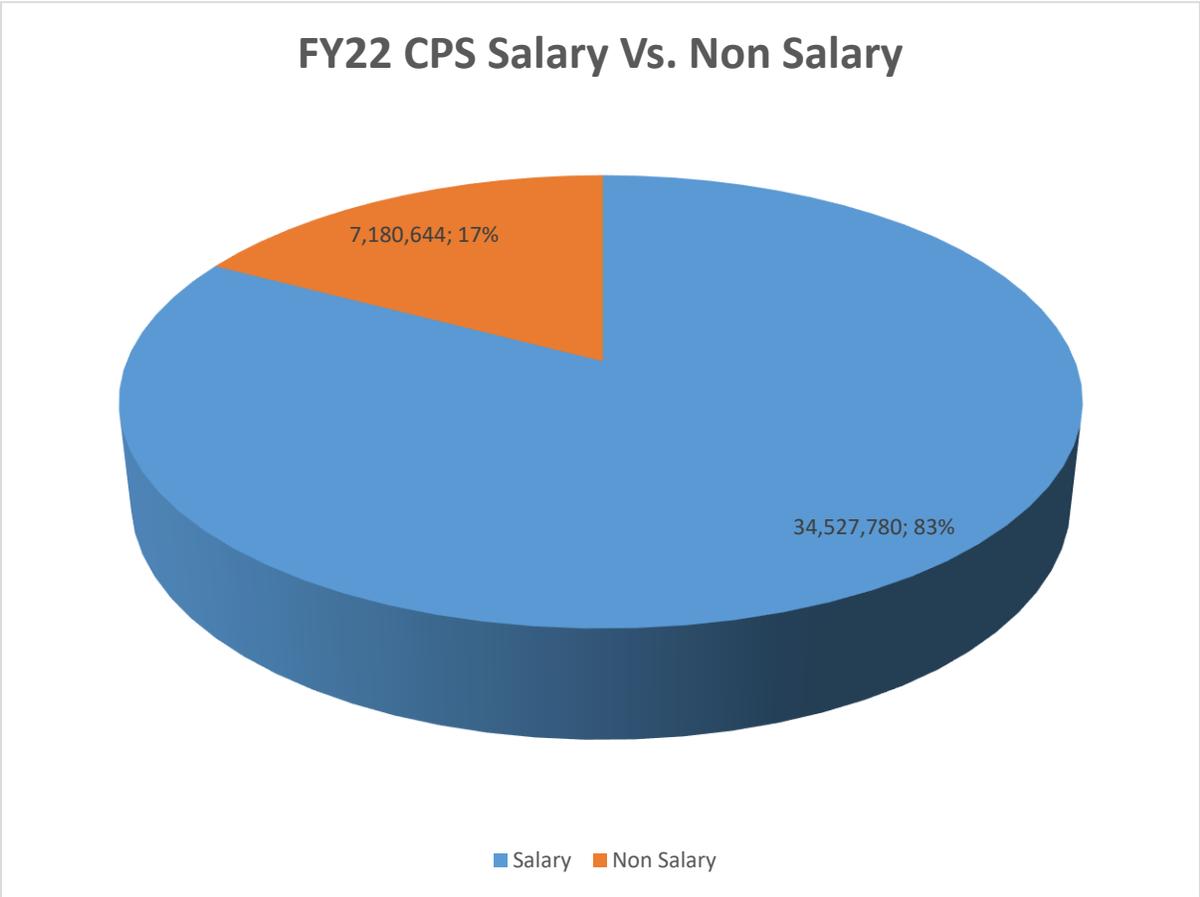
*Currently not a DESE function

Expense Category Table

Expense Category	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY21/FY22 % Diff
Capital Total	-	112,521.74	-	-	-	-
Contingency Total	125,000	-	150,000	150,000	-	-
Contract Services Total	1,342,832	1,034,352.67	1,119,270	1,197,472	78,202	6.99%
Curriculum Total	94,692	58,575.91	93,353	102,030	8,677	9.29%
Equipment Total	123,640	110,101.47	77,802	77,802	-	-
Field Trips Total	71,388	48,761.77	40,000	66,223	26,223	65.56%
Food Service Total	-	160,000	-	-	-	-
Home Tutoring Total	4,250	4,155.50	4,250	9,643	5,393	126.89%
Insurance Total	78,742	88,953.42	92,502	108,550	16,048	17.35%
Legal Total	67,000	43,173	67,000	67,000	-	-
Memberships Total	17,453	3,982.99	11,869	11,922	53	0.45%
Other Transportation Total	673,058	701,427.07	738,919	580,662	-158,257	-21.42%
Professional Development Total	451,442	435,147.76	399,444	549,147	149,703	37.48%
Salary-Admin Total	510,394	499,228.02	523,520	536,514	12,994	2.48%
Salary-Assistants/Tutors Total	3,407,696	3,834,232.40	3,956,323	3,828,205	-128,118	-3.24%
Salary-Clerical Total	658,673	622,511.66	622,589	642,826	20,237	3.25%
Salary-Coaches Total	36,506	30,165.43	36,506	36,506	-	-
Salary-Custodial/Maintenance Total	1,262,568	1,247,926.73	1,299,373	1,356,797	57,424	4.42%
Salary-Finance Office Total	285,172	274,961.87	289,193	301,727	12,534	4.33%
Salary-Mechanics Total	140,902	135,268.08	145,044	146,285	1,241	0.86%
Salary-Non Union Total	897,920	990,296.12	945,884	963,432	17,548	1.86%
Salary-Nurse Total	585,939	596,881.13	597,587	623,931	26,344	4.41%
Salary-Principal/Asst Principal Total	882,452	1,270,703.69	1,306,195	1,328,480	22,285	1.71%
Salary-Substitute Total	372,287	315,981.06	190,750	381,898	191,148	100.21%
Salary-Support Staff Total	-	-	-	26,676	26,676	-
Salary-Teachers Total	22,159,530	21,958,004.61	22,365,117	23,028,886	663,769	2.97%

Expense Category	FY20 Budget	FY20 Actual	FY21 Budget	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY21/FY22 % Diff
Salary-Transportation Total	783,051	830,830.95	831,037	843,438	12,401	1.49%
Security Total	-	12,691.29	-	16,728	16,728	-
Sick Leave/Early Retirement Buy Back Total	430,093	441,343.14	441,343	394,489	-46,854	-10.62%
Software/Hardware Total	536,500	525,866.64	548,698	705,730	157,032	28.62%
Special Education Tuition Total	934,043	1,196,232.64	1,268,043	878,976	-389,067	-30.68%
Stipend-Teacher Total	95,070	94,329.52	71,447	87,690	16,243	22.73%
Student Activity Total	20,000	19,050.25	40,000	70,317	30,317	75.79%
Supply/Material Total	1,185,298	716,868.16	1,173,558	1,157,430	-16,128	-1.37%
Transportation Leases/Fees Total	-	14,597.00	9,000	9,000	-	0.00%
Travel Total	10,000.00	6,403.90	7,000	7,000	-	0.00%
Tuition Reimbursement Total	30,000.00	14,119.70	30,000	30,000	-	0.00%
Utility Total	959,038.00	806,515.29	1,039,497	1,074,619	35,122	3.38%
Vehicle Total	157,534.00	134,001.42	216,880	280,783	63,903	29.46%
Totals:	39,390,163	39,390,163	40,777,193	41,708,424	931,231	2.28%

CPS Salary vs Non Salary Pie Chart



Section III: FY22 Budget Detail



STEAM CHALLENGE – Mrs. Delaney’s 2nd class – student building a slide to save Rapunzel from her tower.

Integrated Preschool

Integrated Preschool Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
101.2325.130.001.2.1210.12114.1	Integrated Pre-school Sub Salary	3,210	3,975	-	0.00	3,210	3,210	0.00	0.00	100.00%
101.2305.110.001.2.1250.12501.1	Pre-School Teaching Salary	796,439	691,824	803,782	7.80	850,248	46,466	7.80	0.00	5.78%
101.2305.110.001.2.1250.12503.1	Summer Pre-Sch. Tch. Sal	9,000	5,850	-	0.00	-	-	0.00	0.00	-
101.2320.240.001.2.1250.12552.1	Pre-School Contr. Services	129,695	97,994	77,225	0.00	56,500	-20,725	0.00	0.00	-26.84%
XXXXX	Pre-School Software	-	-	-	0.00	4,256	4,256	0.00	0.00	100.00%
101.2330.130.001.2.1250.12502.1	Pre-School Aides/Tutors	421,706	375,088	348,668	9.85	327,828	-20,840	8.03	-1.82	-5.98%
101.2330.130.001.2.1250.12504.1	Summer Pre-Sch. Aides Sal.	8,770	7,221	-	0.00	-	-	0.00	0.00	-
101.2430.250.001.2.1250.12551.1	Pre-School S/M	20,000	12,426	14,500	0.00	14,500	-	0.00	0.00	-
101.3200.110.001.9.2390.13906.1	Pre-School Nurses Salary	77,299	78,604	75,512	0.80	77,591	2,079	0.80	0.00	2.75%
OFFSET	PRESCHOOL TUITION-OFFSET	-	-	-70,000	0.00	-140,000	-70,000	0.00	0.00	100.00%
Totals:		1,466,119	1,272,982	1,249,687	18.45	1,194,133	-55,554	16.63	-1.82	-4.45%

Integrated Preschool by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instruction	1,388,820	1,194,378	1,174,175	17.65	1,116,542	-57,633	15.83	-1.82	-7.20%
3000	Other School Ser.	77,299	78,604	75,512	0.80	77,591	2,079	0.80	0.00	2.75%
Totals:		1,466,119	1,272,982	1,249,687	18.45	1,194,133	-55,554	16.63	-1.82	-4.45%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

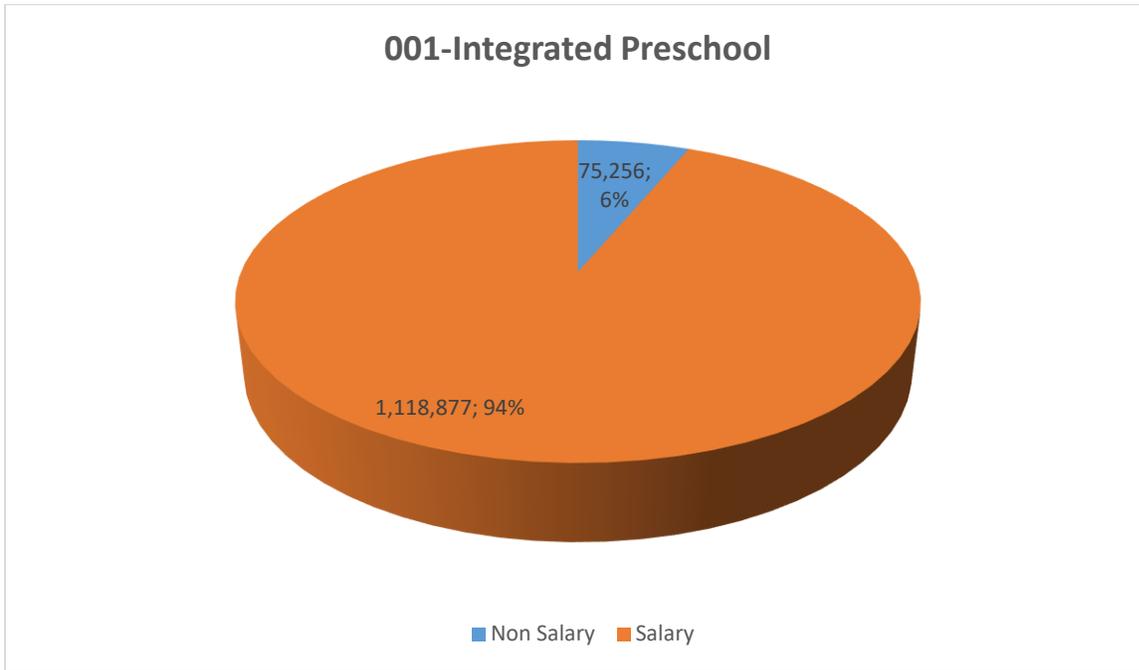
Integrated Preschool by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
2305	Teachers, Classroom	805,439	697,674	803,782	7.8	850,248	46,466	7.8	0.00	5.78%
2320	Med. Therapeutic Services	129,695	97,994	77,225	0.00	56,500	-20,725	0.00	0.00	-26.84%
2325	Substitute Teachers, Short-Term	3,210	3,975	-	0.00	3,210	3,210	0.00	0.00	-
2330	Paraprofessionals	430,476	382,308	348,668	9.85	327,828	-20,840	8.03	-1.82	5.98%
2430	Librarians	20,000	12,426	14,500	0.00	14,500	-	0.00	0.00	-
2451	Hardware – Student & Staff Devices	-	-	-	0.00	4,256	4,256	0.00	0.00	-
3200	Medical/Health Services	77,299	78,604	75,512	0.80	77,591	2,079	0.80	0.00	2.75%
Totals:		1,466,119	1,272,982	1,249,687	18.45	1,194,133	-55,554	16.63	-1.82	-4.45%

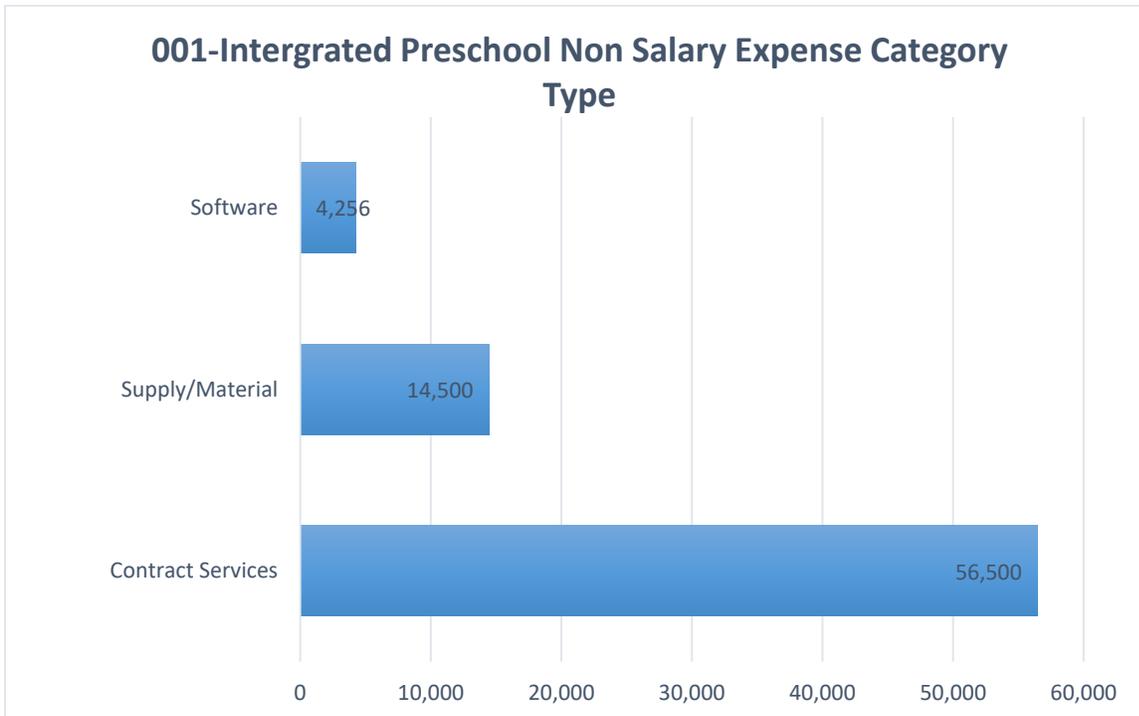
*Currently not a DESE function

Integrated Preschool

Integrated Preschool Salary Vs. Non Salary



Integrated Preschool Non Salary Expense Category Type



Alcott

Alcott Budget Accounts

Account	Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2305.110.110.1.1010.10101.1	Art Teaching Salary	120,257	119,964	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
101.2430.250.110.1.1010.10152.1	Art Teaching S/M	4,400	5,212	3,000	0.00	5,209	2,209	0.00	0.00	73.63%
101.2305.110.110.1.1020.10201.1	Instr. Tech. Specialist	116,357	116,857	118,656	1.00	121,876	3,220	1.00	0.00	2.71%
101.2430.250.110.1.1020.10251.1	Computer S/M	11,500	-	-	0.00	-	-	0.00	0.00	-
101.2451.250.110.1.1020.10259.1	Computer Hardware	60,000	-	-	0.00	-	-	0.00	0.00	-
101.2451.260.110.1.1020.10255.1	Computer Software	15,000	15,726	15,000	0.00	45,397	30,397	0.00	0.00	202.65%
101.2430.250.110.1.1030.10352.1	Science S/M	11,598	10,892	14,614	0.00	16,075	1,461	0.00	0.00	10.00%
101.2430.250.110.1.1030.10355.1	Math S/M	31,127	25,044	25,459	0.00	28,004	2,545	0.00	0.00	10.00%
101.2430.250.110.1.1030.10358.1	Social Studies S/M	4,800	1,439	10,197	0.00	10,197	-	0.00	0.00	-
101.2305.110.010.1.1041.10411.1	Kindergarten Tch. Salary	464,783	465,075	472,052	4.00	418,377	-53,675	3.00	-1.00	-11.37%
101.2305.110.010.1.1041.10416.1	K Longevity	4,635	4,500	5,500	0.00	6,050	550	0.00	0.00	10.00%
101.2330.130.010.1.1041.10412.1	Kindergarten Aides Salary	125,866	127,705	130,526	4.00	99,207	-31,319	3.00	-1.00	-23.99%
101.2430.250.010.1.1041.10461.1	Kindergarten S/M	4,500	4,065	2,250	0.00	3,738	1,488	0.00	0.00	66.13%
101.2210.250.110.9.1041.10463.1	Principal S/M	3,538	-	3,597	0.00	3,200	-397	0.00	0.00	-11.04%
101.2305.110.110.1.1041.10413.1	Elem. Teaching Salary	2,295,092	2,133,145	2,217,024	22.00	2,175,868	-41,156	20.00	-2.00	-1.86%
101.2305.110.110.1.1041.10417.1	Elem. Longevity	12,210	10,870	12,430	0.00	11,770	-660	0.00	0.00	-5.31%
101.2330.130.110.1.1041.10414.1	Elem. Aides Salary	48,391	44,317	51,307	1.25	51,424	117	1.25	0.00	0.23%
101.2330.130.110.1.1041.10415.1	Reg. Ed. Tutor Salary	126,069	105,109	229,600	8.29	147,411	-82,189	8.29	0.00	-35.80%
101.2410.260.110.1.1041.10465.1	Elementary Language Arts S/M	18,910	20,234	25,083	0.00	11,663	-13,420	0.00	0.00	-53.50%
101.2420.240.110.1.1041.10464.1	Copier Maintenance	1,474	1,303	1,474	0.00	1,474	-	0.00	0.00	-
101.2430.250.110.1.1041.10462.1	Elem. Teaching S/M	21,000	16,119	13,025	0.00	17,725	4,700	0.00	0.00	36.08%
101.2330.110.110.1.1070.10701.1	ELL Tch. Salary	115,423	117,400	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
101.2305.110.110.1.1080.10808.1	World Language Tch. Salary	62,659	74,707	78,861	1.20	84,276	5,415	1.20	0.00	6.87%
101.2710.110.110.1.1090.10901.1	Guidance Salary	124,807	124,686	126,709	1.00	129,894	3,185	1.00	0.00	2.51%

Account	Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2710.250.110.1.1090.10951.1	Guidance S/M	500	827	-	0.00	834	834	0.00	0.00	100%
101.2340.110.110.1.1110.11102.1	Media Specialists Salary	100,455	101,589	109,025	1.00	118,017	8,992	1.00	0.00	8.25%
101.2340.130.110.1.1110.11103.1	Library Aide Salary	-	5,857	5,850	0.22	5,850	-	0.22	0.00	-
101.2410.250.110.9.1110.11153.1	Media Elem. AV S/M	2,791	2,188	1,000	0.00	-	-1,000	0.00	0.00	-100.00%
101.2415.250.110.9.1110.11151.1	Library/Media Office S/M	1,750	1,731	750	0.00	1,743	993	0.00	0.00	132.40%
101.2415.260.110.1.1110.11157.1	Library books	3,000	2,926	2,500	0.00	7,773	5,273	0.00	0.00	210.92%
101.2415.260.110.1.1110.11161.1	Lib/Med Office Periodicals	2,600	1,799	2,600	0.00	-	-2,600	0.00	0.00	-100.00%
101.2305.110.110.1.1140.11401.1	Music Teaching Salary	180,125	183,282	187,310	1.58	143,997	-43,313	1.58	0.00	-23.12%
101.2415.260.110.1.1140.11457.1	Music S/M	500	632	873	0.00	813	-60	0.00	0.00	-6.87%
101.2305.110.110.1.1150.11501.1	P.E. Teaching Salary	127,156	111,596	113,270	1.00	116,388	3,118	1.00	0.00	2.75%
101.2430.250.110.1.1150.11551.1	P.E. S/M	1,000	993	-	0.00	1,698	1,698	0.00	0.00	100.00%
101.2353.110.110.9.1160.11608.1	Prof. Development	11,300	3,503	-	0.00	11,300	11,300	0.00	0.00	100.00%
101.2355.130.110.9.1160.11613.1	Prof. Dev. Sub. Salary	2,750	600	-	0.00	2,750	2,750	0.00	0.00	100.00%
101.2310.110.110.1.1170.11701.1	Reading Tch. Salary	92,700	69,480	73,344	1.00	80,388	7,044	1.00	0.00	9.60%
101.2305.110.110.2.1200.12002.1	SPED Teaching Salary	455,175	543,418	595,497	6.10	541,530	-53,967	6.00	-0.10	-9.06%
101.2320.110.110.2.1200.12014.1	Occ. Therapist Salary	110,313	110,420	112,109	1.00	115,183	3,074	1.00	0.00	2.74%
101.2320.110.110.2.1200.12030.1	S/L Pathologist Salary	177,308	179,666	182,361	1.60	193,200	10,839	1.60	0.00	5.94%
101.2320.240.110.2.1200.12056.1	SPED Contr. Services	88,333	65,718	76,333	0.00	76,333	-	0.00	0.00	-
101.2330.130.110.2.1200.12005.1	SPED Tutor Salary	332,267	377,771	393,497	10.00	339,802	-53,695	8.00	-2.00	-13.65%
101.2330.130.110.2.1200.12008.1	SPED Aides Salary	121,847	86,718	68,162	2.00	37,436	-30,726	1.00	-1.00	-45.08%
101.2430.250.110.2.1200.12052.1	SPED Tch. S/M	2,768	2,923	2,768	0.00	2,772	4	0.00	0.00	0.14%
101.2800.110.110.2.1200.12011.1	Psychologist Salary	86,595	86,174	87,467	1.00	97,205	9,738	1.00	0.00	11.13%
101.2325.130.010.1.1210.12103.1	Kindergarten Sub Salary	1,822	1,200	-	0.00	1,822	1,822	0.00	0.00	100.00%
101.2325.130.110.1.1210.12106.1	Substitute Salary	32,000	13,435	-	0.00	32,000	32,000	0.00	0.00	100.00%
101.2325.130.110.1.1210.12115.1	Long Term Subs Alcott	35,000	75,937	35,000	0.00	35,000	-	0.00	0.00	-
101.2325.130.110.2.1210.12110.1	SPED Sub Salary	3,389	2,155	-	0.00	-	-	0.00	0.00	-

Account	Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2315.110.110.1.1240.12411.1	K-5 L/A Curr. Specialist Sal	7,499	2,530	7,499	0.00	4,400	-3,099	0.00	0.00	-41.33%
101.7400.260.110.1.2360.13651.1	Replacement Equipment	2,500	754	-	0.00	-	-	0.00	0.00	0.00%
101.2210.110.110.9.3520.15201.1	Principal Salary	150,000	280,500	287,550	2.00	292,573	5,023	2.00	0.00	1.75%
101.2210.120.110.9.3520.15207.1	Principal Clerical Salary	102,570	104,139	108,647	2.00	110,774	2,127	2.00	0.00	1.96%
101.4120.260.110.9.4680.16851.1	Alcott Heating	46,154	44,802	49,509	0.00	49,509	-	0.00	0.00	0.00%
101.4130.260.110.9.4690.16951.1	Alcott Electricity	105,187	80,345	111,358	0.00	100,000	-11,358	0.00	0.00	-10.20%
	Totals:	6,191,750	6,153,678	6,485,671	75.24	6,231,655	-254,016	68.14	-7.10	-3.92%

Alcott by DESE 1000 Function Chart

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instruction	6,037,909	6,027,777	6,324,804	75.24	6,082,146	-242,658	68.14	-7.10	-3.84%
4000	Maintenance	151,341	125,147	160,867	0.00	149,509	-11,358	0.00	0.00	-7.06%
7000	Fixed Assets	2,500	753.68	-	0.00	-	-	0.00	0.00	-
	Totals:	6,191,750	6,153,678	6,485,671	75.24	6,231,655	-254,016	68.14	-7.10	-3.92%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

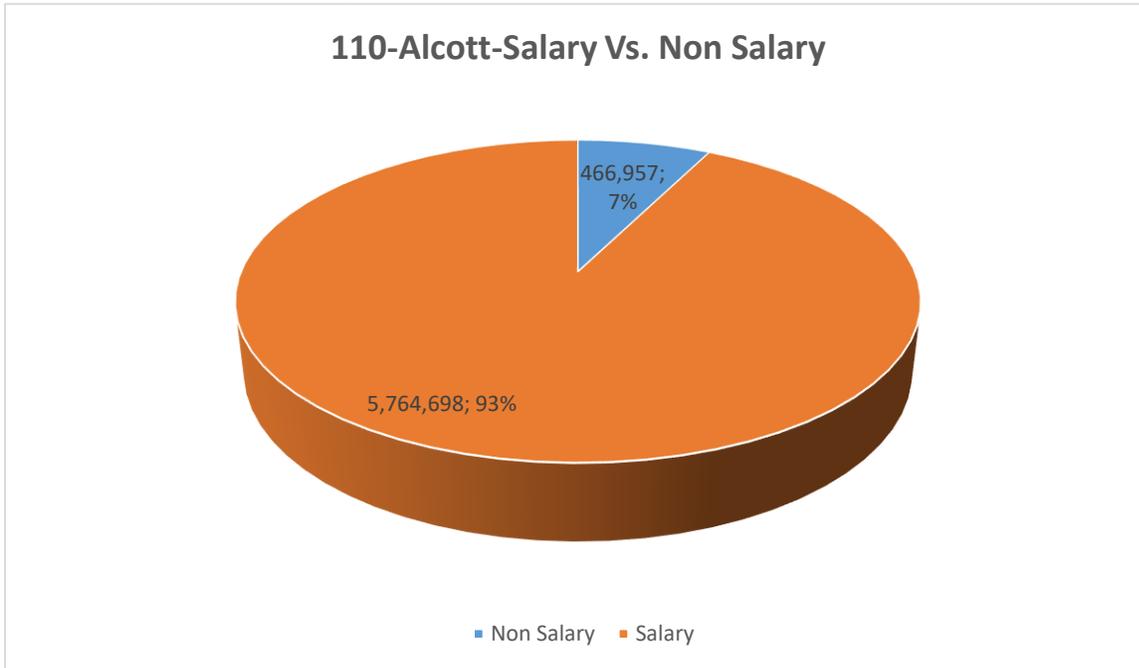
Alcott by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2210	School Leadership	256,108	384,639	399,794	4.00	406,547	6,753	0.00	0.00	1.69%
2305	Classroom Teachers	3,838,449	3,763,413	3,922,364	37.88	3,745,247	-177,117	34.78	-3.10	-4.52%
2310	*Specialist Teachers	92,700	69,480	73,344	1.00	80,388	7,044	1.00	0.00	9.60%
2315	*Team Leaders/Department Chairs	7,499	2,530	7,499	0.00	4,400	-3,099	0.00	0.00	-41.33%
2320	Med. Therapeutic Services	375,954	355,804	370,803	2.60	384,716	13,913	2.60	0.00	3.75%
2325	Substitutes	72,211	92,727	35,000	0.00	68,822	33,822	0.00	0.00	96.63%
2330	Instr. Assistants	869,863	859,019	994,856	26.54	800,395	-194,461	22.54	-4.00	-19.55%
2340	Librarians	100,455	107,446	114,875	1.22	123,867	8,992	1.22	0.00	7.83%
2353	*Prof. Dev. - Teachers	11,300	3,503	-	0.00	11,300	11,300	0.00	0.00	-
2355	*Prof. Dev. – Substitutes	2,750	600	-	0.00	2,750	2,750	0.00	0.00	-
2410	Textbooks	21,701	22,422	26,083	0.00	11,663	-14,420	0.00	0.00	-55.29%
2415	Other Books	7,850	7,088	6,723	0.00	10,329	3,606	0.00	0.00	53.64%
2420	Instr. Equipment	1,474	1,303	1,474	0.00	1,474	-	0.00	0.00	-
2430	Instr. Supplies	92,693	70,537	82,813	0.00	96,918	14,105	0.00	0.00	17.03%
2451	Classroom Instr. Tech.	75,000	75,577	75,000	0.00	105,397	30,397	0.00	0.00	40.53%
2710	Guidance Counselors	125,307	125,513	126,709	1.00	130,728	4,019	1.00	0.00	3.17%
2800	Psychological Services	86,595	86,174	87,467	1.00	97,205	9,738	1.00	0.00	11.13%
4120	Heating of Buildings	46,154	44,802	49,509	0.00	49,509	-	0.00	0.00	-
4130	Utilities/Other	105,187	80,345	111,358	0.00	100,000	-11,358	0.00	0.00	-10.20%
7400	Assets/Replacement Equipment	2,500	754	-	0.00	-	-	0.00	0.00	-
	Totals:	6,191,750	6,153,678	6,485,671	75.24	6,231,655	-254,016	68.14	-7.10	-3.92%

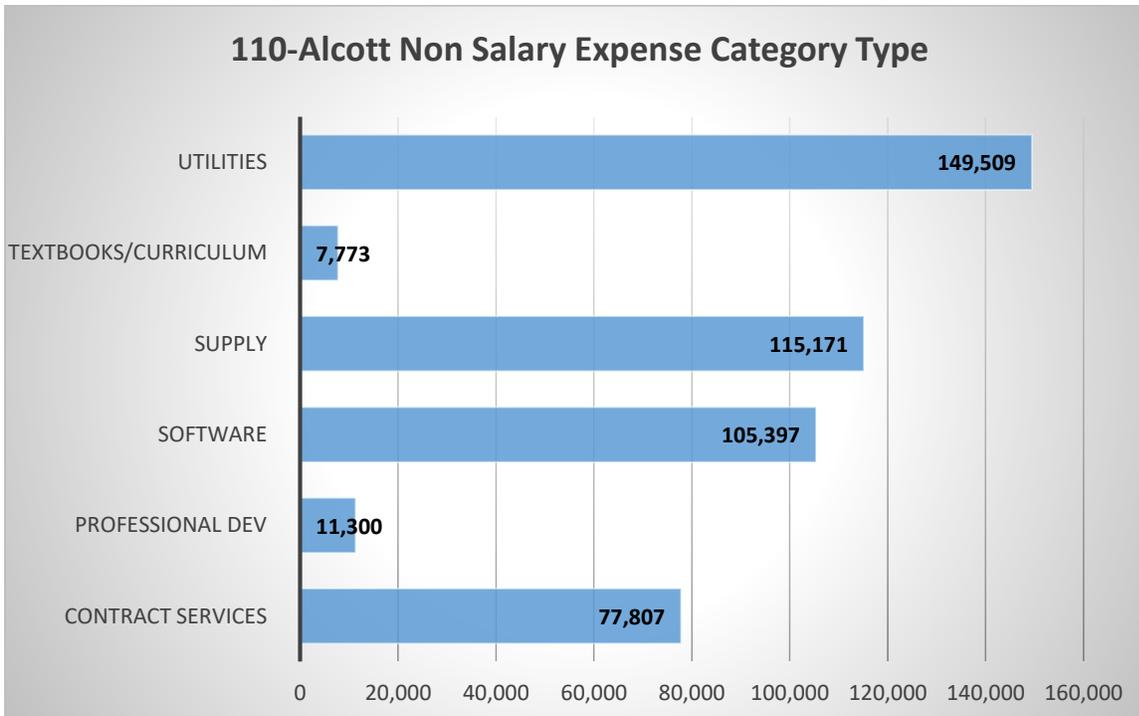
*Currently not a DESE function.

Alcott

Alcott Salary Vs. Non Salary



Alcott Expense Non Salary Category Type



Thoreau

Thoreau Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2305.110.120.1.1010.10102.1	Art Teaching Salary	117,457	117,171	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
101.2430.250.120.1.1010.10153.1	Art Teaching S/M	4,250	4,153	3,000	0.00	4,250	1,250	0.00	0.00	41.67%
101.2430.250.120.1.1020.10252.1	Computer S/M	11,500	3,150	11,500	0.00	11,500	-	0.00	0.00	-
101.2451.250.120.1.1020.10260.1	Computer Hardware	60,000	59,851	60,000	0.00	60,000	-	0.00	0.00	-
101.2451.260.120.1.1020.10256.1	Computer Software	15,000	11,506	15,000	0.00	45,397	30,397	0.00	0.00	202.65%
101.2430.250.120.1.1030.10353.1	Science S/M	10,123	8,590	14,614	0.00	16,075	1,461	0.00	0.00	10.00%
101.2430.250.120.1.1030.10356.1	Math S/M	28,976	24,540	21,638	0.00	22,458	820	0.00	0.00	3.79%
101.2430.250.120.1.1030.10359.1	Social Studies S/M	4,800	1,452	9,599	0.00	10,559	960	0.00	0.00	10.00%
101.2305.110.020.1.1042.10421.1	Kindergarten Tch. Salary	420,494	413,581	380,242	3.00	373,124	-7,118	3.00	0.00	-1.87%
101.2305.110.020.1.1042.10426.1	K Longevity	5,060	4,600	6,160	0.00	5,060	-1,100	0.00	0.00	-17.86%
101.2330.130.020.1.1042.10422.1	Kindergarten Aides Salary	128,171	130,871	103,452	3.00	112,545	9,093	3.00	0.00	8.79%
101.2430.250.020.1.1042.10471.1	Kindergarten S/M	2,125	1,893	2,125	0.00	2,125	-	0.00	0.00	0.00%
101.2210.250.120.9.1042.10473.1	Principal S/M	2,125	712	2,125	0.00	1,250	-875	0.00	0.00	-41.18%
101.2305.110.120.1.1042.10423.1	Elem. Teaching Salary	2,147,550	2,075,802	2,154,524	22.00	2,164,838	10,314	22.00	0.00	0.48%
101.2305.110.120.1.1042.10427.1	Elem. Longevity	30,470	24,186	26,166	0.00	17,710	-8,456	0.00	0.00	-32.32%
101.2330.130.120.1.1042.10424.1	Elem. Aides Salary	37,123	46,401	40,301	1.25	51,424	11,123	1.25	0.00	27.60%
101.2330.130.120.1.1042.10425.1	Reg. Ed. Tutor Salary	75,358	69,340	71,540	1.62	26,139	-45,401	0.62	-1.00	-63.46%
101.2410.260.120.1.1042.10475.1	Elementary Language Arts S/M	16,000	17,266	26,093	0.00	11,272	-14,821	0.00	0.00	-56.80%
101.2420.240.120.1.1042.10474.1	Copier Maintenance	2,693	887	2,693	0.00	2,693	-	0.00	0.00	-
101.2430.250.120.1.1042.10472.1	Elem. Teaching S/M	13,500	8,232	12,150	0.00	17,680	5,530	0.00	0.00	45.51%
101.2330.110.120.1.1070.10702.1	ELL Tch. Salary	76,444	95,091	100,377	1.00	107,266	6,889	1.00	0.00	6.86%
101.2305.110.120.1.1080.10807.1	World Lang. Tch. Salary	84,948	96,887	102,277	1.20	110,945	8,668	1.20	0.00	8.48%
101.2710.110.120.1.1090.10902.1	Social Worker Salary	111,867	111,596	113,270	1.00	116,388	3,118	1.00	0.00	2.75%
101.2710.250.120.1.1090.10952.1	Soc. Wkr. S/M	300	175	-	0.00	380	380	0.00	0.00	100.00%
101.2340.110.120.1.1110.11104.1	Media Specialist Salary	60,249	67,894	73,023	1.00	75,364	2,341	1.00	0.00	3.21%
101.2340.130.120.1.1110.11105.1	Library Aide Salary	-	5,857	5,850	0.22	5,850	-	0.22	0.00	-
101.2410.250.120.9.1110.11175.1	Media AV S/M	2,200	1,799	1,000	0.00	2,200	1,200	0.00	0.00	120.00%
101.2415.250.120.9.1110.11170.1	Lib/Med Office S/M	2,350	177	1,000	0.00	1,750	750	0.00	0.00	75.00%
101.2415.260.120.1.1110.11158.1	Library Books	3,000	2,798	1,000	0.00	3,000	2,000	0.00	0.00	200.00%
101.2415.260.120.1.1110.11180.1	Lib/Med Office Periodical	2,200	-	1,000	0.00	2,200	1,200	0.00	0.00	120.00%
101.2305.110.120.1.1140.11402.1	Music Tch. Salary	168,128	168,115	116,715	1.55	140,244	23,529	1.55	0.00	20.16%
101.2415.260.120.1.1140.11458.1	Music S/M	500	-	873	0.00	813	-60	0.00	0.00	-6.87%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2305.110.120.1.1150.11502.1	P.E. Tch. Salary	136,645	120,364	121,764	1.00	126,765	5,001	1.00	0.00	4.11%
101.2430.250.120.1.1150.11552.1	P.E. S/M	2,200	-	-	0.00	2,700	2,700	0.00	0.00	100.00%
101.2353.110.120.9.1160.11609.1	Prof. Development	11,300	9,450	-	0.00	11,300	11,300	0.00	0.00	100.00%
101.2355.130.120.9.1160.11614.1	Prof. Dev. Sub Salary	2,750	500	2,750	0.00	2,750	-	0.00	0.00	-
101.2310.110.120.1.1170.11705.1	Reading Tch. Salary	117,457	117,171	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
101.2305.110.120.2.1200.12003.1	SPED Teaching Salary	948,667	898,301	892,370	9.10	937,438	45,068	10.00	0.90	5.05%
101.2320.110.120.2.1200.12015.1	Occ. Therapist Salary	110,313	110,045	111,696	1.00	114,771	3,075	1.00	0.00	2.75%
101.2320.110.120.2.1200.12031.1	S/L Pathologist Salary	153,288	145,191	149,056	1.50	189,730	40,674	2.00	0.50	27.29%
101.2320.240.120.2.1200.12057.1	SPED Contr. Services	98,720	78,890	65,000	0.00	45,000	-20,000	0.00	0.00	-30.77%
101.2330.130.120.2.1200.12006.1	SPED Tutor Salary	255,060	420,863	423,560	10.00	532,395	108,835	12.00	2.00	25.70%
101.2330.130.120.2.1200.12009.1	SPED Aides Salary	90,206	185,786	181,033	6.00	226,692	45,659	7.00	1.00	25.22%
101.2430.250.120.2.1200.12053.1	SPED Tch. S/M	2,750	4,768	-	0.00	3,750	3,750	0.00	0.00	100.00%
101.2800.110.120.2.1200.12012.1	Psychologist Salary	111,303	110,763	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
101.2325.130.020.1.1210.12104.1	Kindergarten Sub Salary	3,296	2,355	-	0.00	3,296	3,296	0.00	0.00	100.00%
101.2325.130.120.1.1210.12107.1	Substitute Salary	35,000	21,377	-	0.00	35,000	35,000	0.00	0.00	100.00%
101.2325.130.120.1.1210.12117.1	Long Term Subs	35,000	21,192	35,000	0.00	35,000	-	0.00	0.00	-
101.2325.130.120.2.1210.12111.1	SPED Sub Salary -	5,735	3,865	-	0.00	5,735	5,735	0.00	0.00	100.00%
101.2315.110.120.1.1240.12412.1	K-5 L/A Curr. Specialist SA	2,647	2,553	2,809	0.00	2,865	56	0.00	0.00	1.99%
101.2210.110.120.9.3520.15202.1	Principal Salary	165,593	297,190	304,770	2.00	310,065	5,295	2.00	0.00	1.74%
101.2210.120.120.9.3520.15208.1	Prin. Clerical Salary	103,884	108,487	102,464	2.00	108,286	5,822	2.00	0.00	5.68%
101.4120.260.120.9.4680.16852.1	Heating	34,577	37,761	39,497	0.00	45,000	5,503	0.00	0.00	13.93%
101.4130.260.120.9.4690.16952.1	Electricity	109,530	89,036	124,728	0.00	130,000	5,272	0.00	0.00	4.23%
101.7400.260.120.1.2360.13652.1	Replacement Equipment	2,500	2,044	-	0.00	-	-	0.00	0.00	-
	Totals:	6,304,739	6,362,526	6,395,426	72.44	6,760,556	365,130	75.84	3.40	5.71%

Thoreau by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instruction	6,158,132	6,233,686	6,231,201	72.44	6,585,556	354,355	75.84	3.40	5.69%
4000	Maintenance	144,107	126,7967	164,225	0.00	175,000	10,775	0.00	0.00	6.56%
7000	Fixed Assets	2,500.00	2,044	-	-	-	-	-	-	-
	Totals:	6,304,739	6,362,526	6,395,426	72.44	6,760,556	365,130	75.84	3.40	5.71%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

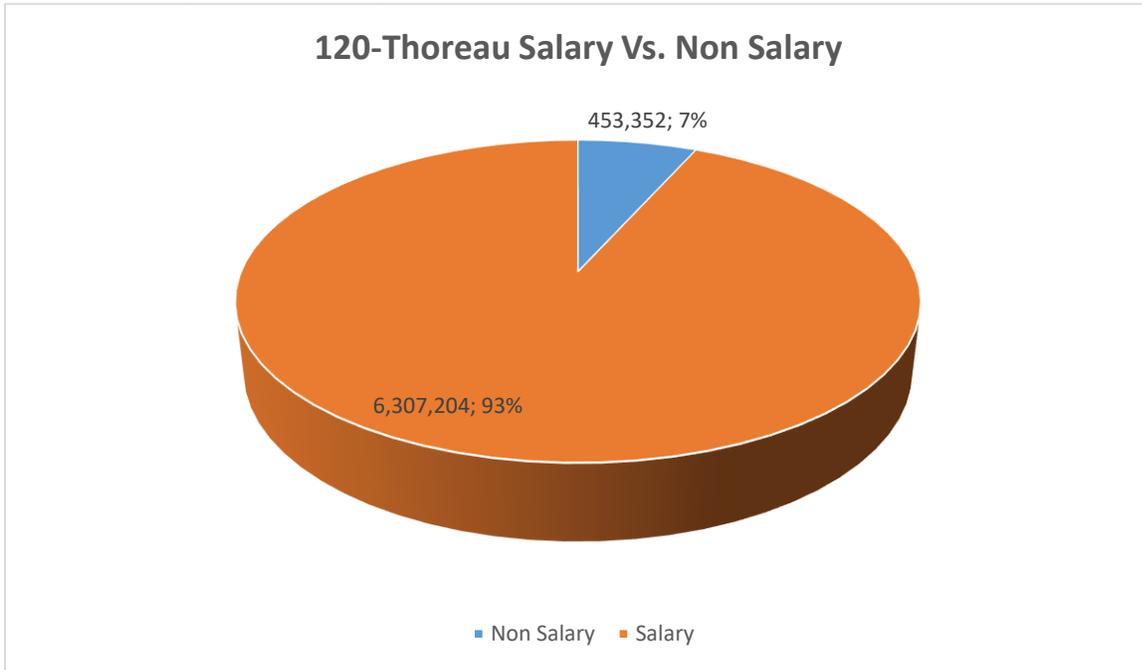
Thoreau by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
2210	School Leadership	271,602	406,389	409,359	4.00	419,601	10,242	4.00	0.00	-33.76%
2305	Classroom Teachers	4,180,776	3,919,007	3,921,982	38.85	4,001,239	79,257	39.75	0.90	-11.02%
2310	*Specialist Teachers	117,457	117,171	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
2315	*Team Leaders/Department Chairs	2,647	2,553	2,809	0.00	2,865	56	0.00	0.00	1.99%
2320	Med. Therapeutic Services	362,321	334,126	325,752	2.50	349,501	23,749	3.00	0.50	-0.73%
2325	Substitutes	79,031	48,789	35,000	0.00	79,031	44,031	0.00	0.00	300.00%
2330	Instr. Assistants	662,362	948,352	920,263	22.87	1,056,461	136,198	24.87	2.00	30.71%
2340	Instr. Supplies	60,249	73,752	78,873	1.22	81,214	2,341	1.22	0.00	3.21%
2353	*Prof. Dev. - Teachers	11,300	9,450	-	0.00	11,300	11,300	0.00	0.00	100.00%
2355	*Prof. Dev. - Substitutes	2,750	500	2,750	0.00	2,750	-	0.00	0.00	-
2410	Textbooks	18,200	19,065	27,093	0.00	13,472	-13,621	0.00	0.00	63.20%
2415	Other Books	8,050	2,975	3,873	0.00	7,763	3,890	0.00	0.00	388.13%
2420	Instr. Equipment	2,693	887	2,693	0.00	2,693	-	0.00	0.00	-
2430	Instr. Supplies	80,224	56,779	74,626	0.00	91,097	16,471	0.00	0.00	310.97%
2451	Classroom Instr. Tech.	75,000	71,357	75,000	0.00	105,397	30,397	0.00	0.00	202.65%
2710	Guidance Counselors	112,167	111,771	113,270	1.00	116,768	3,498	1.00	0.00	102.75%
2800	Psychological Services	111,303	110,763	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
4120	Heating of Buildings	34,577	37,761	39,497	0.00	45,000	5,503	0.00	0.00	13.93%
4130	Utilities/Other	109,530	89,036	124,728	0.00	130,000	5,272	0.00	0.00	4.23%
7400	Assets/Replacement Equipment	2,500	2,044	-	0.00	-	-	0.00	0.00	-
Totals:		6,304,739	6,362,526	6,395,426	72.44	6,760,556	365,130	75.84	3.40	5.71%

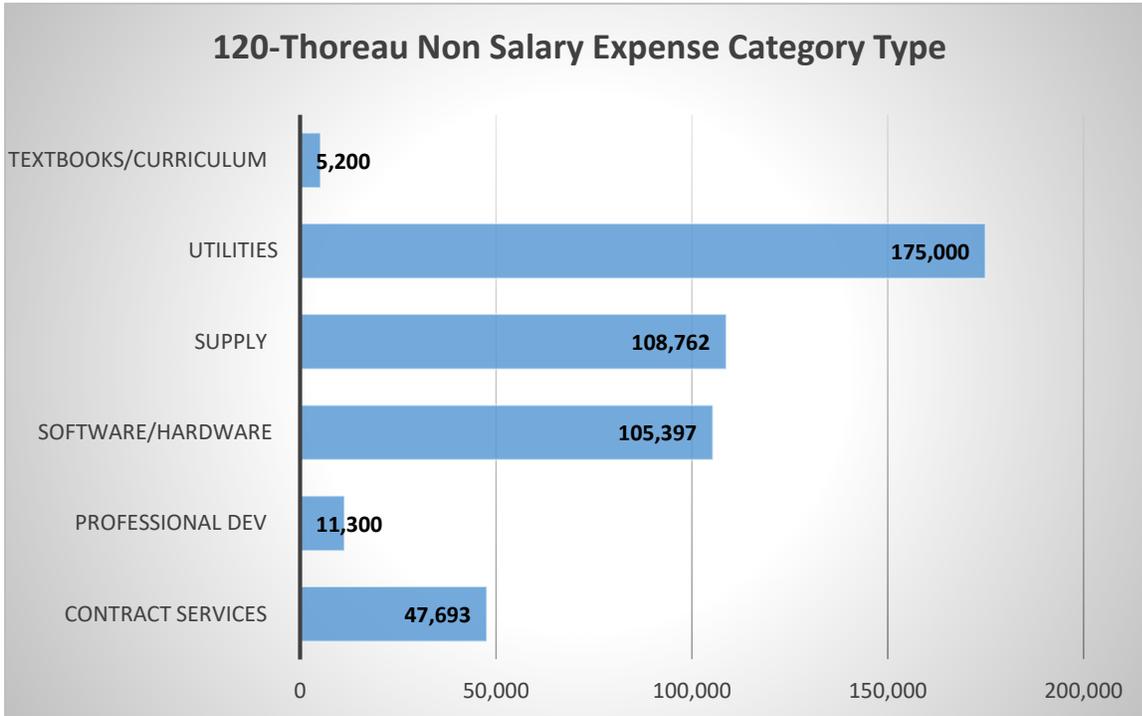
*Currently not a DESE function

Thoreau

Thoreau Salary Vs. Non Salary



Thoreau Expense Non Salary Category Type



Willard

Willard Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2305.110.130.1.1010.10103.1	Art Teaching Salary	111,867	112,657	113,270	1.00	116,388	3,118	1.00	0.00	2.75%
101.2430.250.130.1.1010.10154.1	Art Teaching S/M	4,250	3,905	3,000	0.00	3,451	451	0.00	0.00	15.03%
101.2305.110.130.1.1020.10203.1	Instr. Tech. Specialist	117,457	122,698	125,849	1.00	127,705	1,856	1.00	0.00	1.47%
101.2430.250.130.1.1020.10253.1	Computer S/M	11,500	1,283	11,500	0.00	11,500	-	0.00	0.00	-
101.2451.250.130.1.1020.10261.1	Computer Hardware	60,000	59,851	60,000	0.00	60,000	-	0.00	0.00	-
101.2451.260.130.1.1020.10257.1	Computer Software	15,000	11,505	15,000	0.00	46,894	31,894	0.00	0.00	212.63%
101.2430.250.130.1.1030.10354.1	Science S/M	10,123	9,787	14,614	0.00	16,075	1,461	0.00	0.00	10.00%
101.2430.250.130.1.1030.10357.1	Math S/M	30,425	23,582	22,258	0.00	24,484	2,226	0.00	0.00	10.00%
101.2430.250.130.1.1030.10360.1	Social Studies S/M	4,800	1,253	9,718	0.00	10,690	972	0.00	0.00	10.00%
101.2305.110.030.1.1043.10431.1	Kindergarten Salary	267,770	342,083	355,254	4.00	341,764	-13,490	4.00	0.00	-3.80%
101.2305.110.030.1.1043.10436.1	K Longevity	575	2,500	-	0.00	-	-	0.00	0.00	-
101.2330.130.030.1.1043.10432.1	Kindergarten Aides Salary	96,378	138,403	140,984	4.00	144,504	3,520	4.00	0.00	2.50%
101.2430.250.030.1.1043.10481.1	Kindergarten S/M	4,500	3,856	2,300	0.00	2,300	-	0.00	0.00	-
101.2210.250.130.9.1043.10483.1	Principal S/M	2,125	-	1,564	0.00	1,814	250	0.00	0.00	15.98%
101.2305.110.130.1.1043.10433.1	Elem. Teaching Salary	2,201,404	2,037,965	2,073,401	21.00	2,163,248	89,847	21.00	0.00	4.33%
101.2305.110.130.1.1043.10437.1	Elem. Longevity	11,536	10,816	12,870	0.00	16,280	3,410	0.00	0.00	26.50%
101.2330.130.130.1.1043.10434.1	Elem. Aides Salary	30,264	39,434	33,346	1.25	51,424	18,078	1.25	0.00	54.21%
101.2330.130.130.1.1043.10435.1	Reg. Ed. Tutor Salary	309,062	357,376	365,738	8.66	391,488	25,750	9.22	0.56	7.04%
101.2410.260.130.1.1043.10485.1	Elementary Language Arts S/M	18,910	18,538	26,080	0.00	10,000	-16,080	0.00	0.00	-61.66%
101.2420.240.130.1.1043.10484.1	Copier Maintenance	5,175	3,631	5,175	0.00	5,175	-	0.00	0.00	-
101.2430.250.130.1.1043.10482.1	Elem. Teaching S/M	21,000	13,033	14,000	0.00	14,000	-	0.00	0.00	-
101.2330.110.130.1.1070.10703.1	ELL Tch. Salary	104,472	103,965	109,748	1.00	119,296	9,548	1.00	0.00	8.70%
101.2305.110.130.1.1080.10806.1	For. Lang. Tch. Salary	67,774	87,503	92,368	1.20	100,882	8,514	1.20	0.00	9.22%
101.2710.110.130.1.1090.10903.1	Social Worker Salary	114,663	79,217	83,671	1.00	89,815	6,144	1.00	0.00	7.34%
101.2710.250.130.1.1090.10953.1	Soc. Wkr. S/M	300	209	-	0.00	300	300	0.00	0.00	100.00%
101.2340.110.130.1.1110.11106.1	Media Specialist Salary	92,878	94,925	104,046	1.00	109,663	5,617	1.00	0.00	5.40%
101.2340.130.130.1.1110.11107.1	Library Aide Salary	-	5,857	5,850	0.22	5,850	-	0.22	0.00	-
101.2410.250.130.9.1110.11176.1	Media AV S/M	2,200	1,878	1,000	0.00	-	-1,000	0.00	0.00	-100.00%
101.2415.250.130.9.1110.11171.1	Lib/Med Office S/M	1,750	555	1,000	0.00	500	-500	0.00	0.00	-50.00%
101.2415.260.130.1.1110.11159.1	Library Books	3,000	2,944	1,488	0.00	2,729	1,241	0.00	0.00	83.40%
101.2415.260.130.1.1110.11181.1	Lib/Med Office Periodical	2,200	2,180	1,000	0.00	2,735	1,735	0.00	0.00	173.50%
101.2305.110.130.1.1140.11403.1	Music Tch. Salary	150,495	150,297	158,437	1.55	171,029	12,592	1.55	0.00	7.95%
101.2415.260.130.1.1140.11459.1	Music S/M	500	286	873	0.00	813	-60	0.00	0.00	-6.87%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2305.110.130.1.1150.11503.1	P.E. Tch. Salary	108,510	92,995	94,390	1.00	96,988	2,598	1.00	0.00	2.75%
101.2430.250.130.1.1150.11553.1	P.E. S/M	2,200	2,061	-	0.00	2,500	2,500	0.00	0.00	100.00%
101.2353.110.130.9.1160.11610.1	Prof. Development	31,300	22,824	-	0.00	11,300	11,300	0.00	0.00	100.00%
101.2355.130.130.9.1160.11615.1	Prof. Dev. Sub Salary	2,750	2,600	-	0.00	2,750	2,750	0.00	0.00	100.00%
101.2310.110.130.1.1170.11706.1	Reading Tch. Salary	77,250	96,122	101,468	1.00	111,076	9,608	1.00	0.00	9.47%
101.2305.110.130.2.1200.12004.1	SPED Teaching Salary	563,083	502,655	579,577	5.10	710,196	130,619	6.00	0.90	22.54%
101.2320.110.130.2.1200.12016.1	Occ. Therapist Salary	113,347	110,045	111,696	1.00	116,421	4,725	1.00	0.00	4.23%
101.2320.110.130.2.1200.12032.1	S/L Pathologist Salary	109,799	107,415	113,824	1.50	123,914	10,090	1.50	0.00	8.86%
101.2320.240.130.2.1200.12058.1	SPED Contr. Services	140,201	116,983	70,000	0.00	70,000	-	0.00	0.00	-
101.2330.130.130.2.1200.12007.1	SPED Tutor Salary	404,549	487,160	462,629	11.00	444,238	-18,391	10.00	-1.00	-3.98%
101.2330.130.130.2.1200.12010.1	SPED Aides Salary	95,879	24,781	29,412	1.00	18,111	-11,301	0.57	-0.43	-38.42%
101.2430.250.130.2.1200.12054.1	SPED Tch. S/M	12,750	659	3,068	0.00	3,068	-	0.00	0.00	-
101.2800.110.130.2.1200.12013.1	Psychologist Salary	96,590	99,071	104,392	1.00	113,475	9,083	1.00	0.00	8.70%
101.2325.130.030.1.1210.12105.1	Kindergarten Sub Salary	2,933	1,700	-	0.00	2,933	2,933	0.00	0.00	100.00%
101.2325.130.130.1.1210.12108.1	Substitute Salary	32,000	13,509	-	0.00	32,000	32,000	0.00	0.00	100.00%
101.2325.130.130.1.1210.12116.1	Long Term Subs	35,000	25,689	35,000	0.00	35,000	-	0.00	0.00	-
101.2325.130.130.2.1210.12112.1	SPED Sub Salary	8,278	4,875	-	0.00	8,278	8,278	0.00	0.00	100.00%
101.2315.110.130.1.1240.12413.1	K-5 L/A Curr. Specialist Sa	4,852	-	-	0.00	-	-	0.00	0.00	-
101.7400.260.130.1.2360.13653.1	Replacement Equipment	2,500	1,540	-	0.00	-	-	0.00	0.00	-
101.2210.110.130.9.3520.15203.1	Principal Salary	158,363	287,978	295,322	2.00	300,344	5,022	2.00	0.00	1.70%
101.2210.120.130.9.3520.15209.1	Prin. Clerical Salary	104,195	104,828	109,886	2.00	110,446	560	2.00	0.00	0.51%
101.4120.260.130.9.4680.16853.1	Heating	21,919	26,299	28,566	0.00	34,000	5,434	0.00	0.00	19.02%
101.4130.260.130.9.4690.16953.1	Electricity	98,524	78,225	97,792	0.00	105,000	7,208	0.00	0.00	7.37%
	Totals:	6,101,125	6,053,988	6,202,424	73.48	6,614,834	412,410	73.51	0.03	6.65%

Willard by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2000	Instruction	5,978,182	5,947,924	6,079,053	73.48	6,475,834	399,768	73.51	0.03	6.58%
4000	Maintenance	120,443	104,524	126,358	0.00	139,000	12,642	0.00	0.00	10.00%
7000	Fixed Assets	2,500	1,540	-	-	-	-	-	-	-
Totals:		6,101,125	6,053,988	6,202,424	73.48	6,614,834	412,410	73.51	0.03	6.65%

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

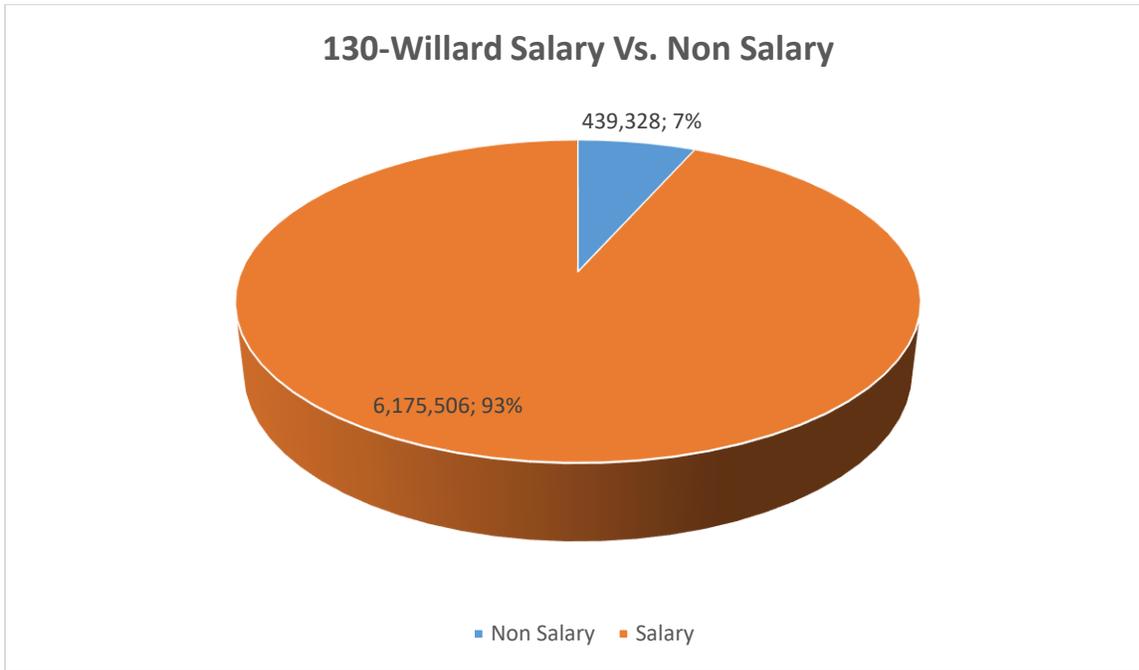
Willard by DESE 100 Function Chart

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
2210	School Leadership	264,683	392,806	406,772	4.00	412,604	5,832	4.00	0.00	18.19%
2305	Classroom Teachers	3,600,471	3,462,169	3,605,416	35.85	3,844,480	239,064	36.75	0.90	-
2310	*Specialist Teachers	77,250	96,122	101,468	1.00	111,076	9,608	1.00	0.00	9.47%
2315	*Team Leaders/Dept Chairs	4,852	-	-	0.00	-	-	0.00	0.00	-
2320	Med. Therapeutic Services	363,347	334,443	295,520	2.50	310,335	14,815	2.50	0.00	13.09%
2325	Substitutes	78,211	45,773	35,000	0.00	78,211	43,211	0.00	0.00	-
2330	Instr. Assistants	1,040,604	1,151,119	1,141,857	26.91	1,169,061	27,204	26.04	-0.87	30.05%
2340	Instr. Supplies	92,878	100,783	109,896	1.22	115,513	5,617	1.22	0.00	5.40%
2353	*Prof. Dev. - Teachers	31,300	22,824	-	0.00	11,300	11,300	0.00	0.00	-
2355	*Prof. Dev. -Substitutes	2,750	2,600	-	0.00	2,750	2,750	0.00	0.00	-
2410	Textbooks	21,110	20,416	27,080	0.00	10,000	-17,080	0.00	0.00	-161.66%
2415	Other Books	7,450	5,966	4,361	0.00	6,777	2,416	0.00	0.00	200.03%
2420	Instr. Equipment	5,175	3,631	5,175	0.00	5,175	-	0.00	0.00	-
2430	Instr. Supplies	101,548	59,419	80,458	0.00	88,068	7,610	0.00	0.00	-
2451	Classroom Instr. Tech.	75,000	71,357	75,000	0.00	106,894	31,894	0.00	0.00	-
2710	Guidance Counselors	114,963	79,426	83,671	1.00	90,115	6,444	1.00	0.00	-
2800	Psychological Services	96,590	99,071	104,392	1.00	113,475	9,083	1.00	0.00	8.70%
4120	Heating of Buildings	21,919	26,299	28,566	0.00	34,000	5,434	0.00	0.00	19.02%
4130	Utilities/Other	98,524	78,225	97,792	0.00	105,000	7,208	0.00	0.00	7.37%
7400	Assets/Replacement Equipment	2,500	1,540	-	0.00	-	-	0.00	0.00	-
Totals:		6,101,125	6,053,988	6,202,424	73.48	6,614,834	412,410	73.51	0.03	6.65%

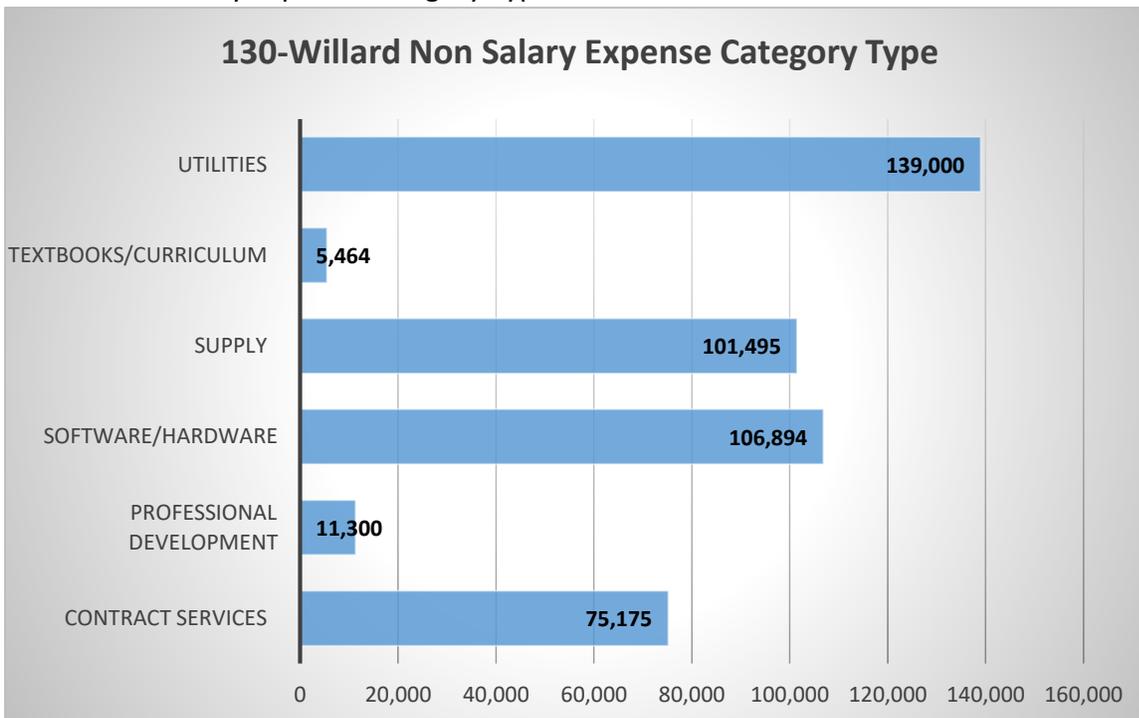
*Currently not a DESE function

Willard

Willard Salary Vs. Non Salary



Willard Non Salary Expense Category Type



Middle School

Peabody & Sanborn Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2305.110.200.1.1010.10104.1	Art Tch. Salary	326,792	325,735	336,973	3.00	347,932	10,959	3.00	0.00	3.25%
XXXXX	Art Software	-	-	-	0.00	1,882	1,882	0.00	0.00	100.00%
101.2305.110.200.1.1010.10110.1	Art Longevity	4,950	4,500	5,060	0.00	5,060	-	0.00	0.00	-
101.2430.250.200.1.1010.10155.1	Art Tch. S/M	16,331	13,331	20,118	0.00	18,000	-2,118	0.00	0.00	-10.53%
101.2305.110.200.1.1020.10204.1	Instr. Tech. Specialist	200,597	186,775	192,286	2.00	200,478	8,192	2.00	0.00	4.26%
101.2305.110.200.1.1020.10206.1	Comp. Instr. Longevity	660	600	660	0.00	660	-	0.00	0.00	-
101.2430.250.200.1.1020.10254.1	Computer S/M	20,000	10,129	20,000	0.00	20,000	-	0.00	0.00	-
101.2451.250.200.1.1020.10262.1	Computer Hardware	205,000	204,911	205,000	0.00	205,000	-	0.00	0.00	-
101.2451.250.200.1.1020.10266.1	Comp. Accessory Equip.	-	-1,823	-	0.00	-	-	0.00	0.00	-
101.2451.260.200.1.1020.10258.1	Computer Software	-	6,250	-	0.00	-	-	0.00	0.00	-
101.2220.110.200.1.1050.10502.1	English Dept. Chair Salary	53,396	53,092	54,323	0.40	55,776	1,453	0.40	0.00	2.67%
101.2305.110.200.1.1050.10501.1	English Teaching Salary	862,743	793,127	825,990	9.40	870,636	44,646	8.60	-0.80	5.41%
XXXXX	English Software	-	-	-	0.00	5,346	5,346	0.00	0.00	100.00%
101.2305.110.200.1.1050.10503.1	English Longevity	4,180	3,800	4,180	0.00	4,180	-	0.00	0.00	-
101.2410.260.200.1.1050.10552.1	English Textbooks	15,645	5,076	14,984	0.00	15,000	16	0.00	0.00	0.11%
101.2430.250.200.1.1050.10551.1	English Teaching S/M	-	1,329	-	0.00	800	800	0.00	0.00	100.00%
XXXXX	ELL Software	-	-	-	0.00	3,698	3,698	0.00	0.00	100.00%
101.2430.250.200.1.1070.10752.1	ELL S/M	4,500	371	4,504	0.00	395	-4,109	0.00	0.00	-91.23%
101.2330.110.200.1.1070.10704.1	ELL Teacher Salary	-	-	-	0.00	78,378	78,378	1.00	1.00	100.00%
101.2220.110.200.1.1080.10803.1	World Lang. Dept. Chair Salary	53,396	53,092	54,323	0.40	55,776	1,453	0.40	0.00	2.67%
101.2305.110.200.1.1080.10802.1	World Lang. Tch. Salary	629,085	655,442	627,232	6.40	580,171	-47,061	6.00	-0.40	-7.50%
101.2305.110.200.1.1080.10805.1	World Lang. Longevity	5,500	5,500	6,050	0.00	5,060	-990	0.00	0.00	-16.36%
XXXXX	World Language Software	-	-	-	0.00	8,528	8,528	0.00	0.00	100.00%
101.2410.260.200.1.1080.10854.1	World Lang. Textbooks	8,138	4,047	6,808	0.00	4,352	-2,456	0.00	0.00	-36.08%
101.2430.250.200.1.1080.10852.1	World Lang. Tch. S/M	2,856	3,205	1,818	0.00	3,191	1,373	0.00	0.00	75.52%
101.2710.110.200.1.1090.10904.1	Guidance Salary	410,921	489,841	506,649	5.00	535,196	28,547	5.00	0.00	5.63%
101.2710.110.200.1.1090.10908.1	Guidance Longevity	6,710	6,100	6,710	0.00	7,260	550	0.00	0.00	8.20%
101.2710.120.200.1.1090.10906.1	Guidance Clerical Salary	38,448	-	-	0.00	-	-	0.00	0.00	-
101.2710.250.200.1.1090.10954.1	Guidance S/M	5,600	268	5,600	0.00	-	-5,600	0.00	0.00	-100.00%
101.2300.110.200.1.1100.11052.1	Health Ed. Teaching	118,034	120,839	123,735	1.20	127,912	4,177	1.20	0.00	3.38%
101.2340.110.200.1.1110.11108.1	Media Specialist Salary	105,906	106,477	112,470	1.00	123,577	11,107	1.00	0.00	9.88%
101.2340.130.200.1.1110.11109.1	Library Aide Salary	61,225	80,769	43,390	1.00	41,774	-1,616	1.00	0.00	-3.72%
101.2415.250.200.9.1110.11172.1	Lib/Med Office S/M	-	616	-	0.00	2,000	2,000	0.00	0.00	100.00%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2415.260.200.1.1110.11160.1	Library Books	10,000	3,502	6,700	0.00	10,000	3,300	0.00	0.00	49.25%
101.2415.260.200.1.1110.11182.1	Lib/Med Office Periodical	1,375	1,201	310	0.00	350	40	0.00	0.00	12.90%
101.2453.260.200.1.1110.11162.1	Library/Media On-Line Search	5,700	4,351	1,400	0.00	5,191	3,791	0.00	0.00	270.79%
101.2220.110.200.1.1130.11303.1	Math Dept. Chair Salary	53,396	53,092	54,407	0.40	55,776	1,369	0.40	0.00	2.52%
101.2305.110.200.1.1130.11301.1	Mathematics Teaching Salary	764,400	820,689	843,431	8.60	846,087	2,656	8.60	0.00	0.31%
101.2305.110.200.1.1130.11304.1	Math Longevity	8,470	7,700	8,470	0.00	9,130	660	0.00	0.00	7.79%
XXXXX	Math Software	-	-	-	0.00	9,032	9,032	0.00	0.00	100.00%
101.2410.260.200.1.1130.11352.1	Math Textbooks	15,837	6,846	18,302	0.00	15,414	-2,888	0.00	0.00	-15.78%
101.2430.250.200.1.1130.11351.1	Math Teaching S/M	3,358	4,493	3,358	0.00	800	-2,558	0.00	0.00	-76.18%
101.2440.130.200.1.1130.11302.1	Math Shuttle Salary	1,138	2,521	1,138	0.00	-	-1,138	0.00	0.00	-100%
101.2110.110.200.1.1140.11409.1	Music Dept. Chair Stipend	-	5,107	5,618	0.00	5,730	112	0.00	0.00	1.99%
101.2305.110.200.1.1140.11404.1	Music Tch. Salary	345,521	315,399	333,908	3.32	358,980	25,072	3.32	0.00	7.51%
XXXXX	Music Software	-	-	-	0.00	3,795	3,795	0.00	0.00	100.00%
101.2305.110.200.1.1140.11411.1	Music Longevity	1,650	1,000	1,100	0.00	1,100	-	0.00	0.00	-
101.2415.260.200.1.1140.11460.1	Middle Sch. S/M	8,300	6,779	9,267	0.00	5,450	-3,817	0.00	0.00	-41.19%
101.2430.250.200.1.1140.11452.1	Chorus	5,150	1,434	2,350	0.00	5,475	3,125	0.00	0.00	132.98%
101.7300.260.200.1.1140.11463.1	Music New Equip.	10,000	255	-	0.00	-	-	0.00	0.00	-
101.2305.110.200.1.1150.11504.1	P.E. Tch. Salary	288,677	338,565	350,440	3.00	371,117	20,677	3.00	0.00	5.90%
101.2305.110.200.1.1150.11506.1	P.E. Longevity	9,130	5,100	5,610	0.00	5,610	0	0.00	0.00	-
101.2430.250.200.1.1150.11554.1	P.E. S/M	2,689	4,984	-	0.00	4,265	4,265	0.00	0.00	100.00%
101.2353.110.200.9.1160.11611.1	Prof. Development	13,000	1,540	-	0.00	22,600	22,600	0.00	0.00	100.00%
101.2355.130.200.9.1160.11616.1	Prof. Dev. Sub Salary	8,250	3,100	-	0.00	8,250	8,250	0.00	0.00	100.00%
101.2357.260.200.9.1160.11657.1	Conference Reimbursement	9,600	2,332	-	0.00	4,500	4,500	0.00	0.00	100.00%
101.2220.110.200.1.1180.11802.1	Science Dept. Chair Salary	50,040	49,745	50,926	0.40	52,285	1,359	0.40	0.00	2.67%
101.2305.110.200.1.1180.11801.1	Science Teaching Salary	711,027	826,345	794,541	7.40	932,535	137,994	9.20	1.80	17.37%
101.2305.110.200.1.1180.11803.1	Science Longevity	9,570	7,389	5,747	0.00	6,710	963	0.00	0.00	16.76%
XXXXX	Science Software	-	-	-	0.00	10,159	10,159	0.00	0.00	100.00%
101.2410.260.200.1.1180.11852.1	Science Textbooks	3,225	3,209	2,750	0.00	314	-2,436	0.00	0.00	-88.58%
101.2430.250.200.1.1180.11851.1	Science Teaching S/M	8,382	9,191	2,143	0.00	16,148	14,005	0.00	0.00	653.52%
101.2220.110.200.1.1190.11902.1	Social Studies Dept. Chair Salary	53,396	51,975	53,189	0.40	55,776	2,587	0.40	0.00	4.86%
101.2305.110.200.1.1190.11901.1	Social Studies Teaching Salary	668,684	728,922	745,328	7.40	830,171	84,843	8.40	1.00	11.38%
101.2305.110.200.1.1190.11903.1	Social Studies Longevity	5,500	5,000	6,710	0.00	7,810	1,100	0.00	0.00	16.39%
XXXXX	Social Studies Software	-	-	-	0.00	15,825	15,825	0.00	0.00	100.00%
101.2410.260.200.1.1190.11952.1	Social Studies Textbooks	7,846	9,329	21,039	0.00	21,385	346	0.00	0.00	1.64%
101.2430.250.200.1.1190.11951.1	Soc. Studies Teaching S/M	2,949	2,240	3,871	0.00	4,370	499	0.00	0.00	12.89%
101.2110.110.200.2.1201.12018.1	SPED Admin. Salary	52,134	43,782	49,500	0.30	-	-49,500	0.00	-0.30	-100%
101.2110.250.200.2.1201.12071.1	SPED Admin. S/M	250	-	-	0.00	-	-	0.00	0.00	-
101.2110.260.200.2.1201.12086.1	SPED Director Travel	250	-	-	0.00	-	-	0.00	0.00	-

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2220.110.200.2.1201.12034.1	Special Ed. Team Chair Salary	-	128,107	124,845	1.00	128,282	3,437	1.00	0.00	2.75%
101.2305.110.200.2.1201.12019.1	SPED Teaching Salary	873,872	1,017,108	1,039,784	11.10	917,600	-122,184	9.00	-2.10	-11.75%
101.2305.110.200.2.1201.12024.1	SPED Summer Teachers	7,050	10,125	-	0.00	-	-	0.00	0.00	-
101.2305.110.200.2.1201.12036.1	SPED Longevity	2,200	2,000	2,200	0.00	2,750	550	0.00	0.00	25.00%
XXXXX	Special Ed Software	-	-	-	0.00	900	900	0.00	0.00	100.00%
101.2320.110.200.2.1201.12033.1	S/L Pathologist Salary	115,677	74,114	78,235	1.00	81,513	3,278	1.00	0.00	4.19%
101.2320.240.200.2.1201.12074.1	SPED Contr. Serv.	112,829	102,851	72,829	0.00	101,500	28,671	0.00	0.00	39.37%
101.2330.130.200.2.1201.12020.1	SPED Tutor Salary	483,255	518,981	613,035	15.00	624,411	11,376	15.00	0.00	1.86%
101.2330.130.200.2.1201.12021.1	SPED Aides Salary	64,535	96,253	97,336	3.00	33,916	-63,420	1.00	-2.00	-65.16%
101.2330.130.200.2.1201.12025.1	SPED Summer Aides	3,150	-	-	0.00	-	-	0.00	0.00	-
101.2410.260.200.2.1201.12085.1	SPED Equip. Repair	500	1,159	-	0.00	-	-	0.00	0.00	-
101.2430.250.200.2.1201.12072.1	SPED Tch. S/M	1,750	2,687	1,750	0.00	1,550	-200	0.00	0.00	-11.43%
101.2440.130.200.2.1201.12022.1	SPED Home Tutor Salary	4,743	-	4,743	0.00	-	-4,743	0.00	0.00	-100.00%
101.2720.250.200.2.1201.12073.1	Testing S/M	7,000	1,638	7,000	0.00	3,500	-3,500	0.00	0.00	-50.00%
101.2800.110.200.2.1201.12026.1	SPED Psychologist	120,257	119,964	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
101.7300.260.200.2.1201.12077.1	SPED New Equip.	2,500	3,744	-	0.00	-	-	0.00	0.00	-
101.9100.260.200.2.1201.12078.1	SPED Mass. Tuition	-	-272	-	0.00	-	-	0.00	0.00	-
101.9300.260.200.2.1201.12080.1	SPED Non-Public Tuition	245,894	250,634	-	0.00	-	-	0.00	0.00	-
101.9400.260.200.2.1201.12081.1	SPED Collaborative Tuition	213,096	485,702	-	0.00	-	-	0.00	0.00	-
101.2325.130.200.1.1210.12109.1	Middle Sch. Sub Salary	47,000	28,429	-	0.00	47,000	47,000	0.00	0.00	100.00%
101.2325.130.200.1.1210.12118.1	Long Term Subs M.S	70,000	87,248	83,000	0.00	83,000	0	0.00	0.00	-
101.2325.130.200.2.1210.12113.1	Middle Sch. SPED Sub Salary	6,124	2,240	-	0.00	6,124	6,124	0.00	0.00	100.00%
101.2305.110.200.1.1220.12201.1	Tech. Ed: Applied Tech. Tch. Salary	75,000	119,964	-	0.00	-	-	0.00	0.00	-
101.2305.110.200.1.1220.12202.1	Appl. Tech. Longevity	-	500	-	0.00	-	-	0.00	0.00	-
101.2430.250.200.1.1220.12251.1	Tech. Ed: Applied Tech. Tch. S/M	5,608	1,256	-	0.00	-	-	0.00	0.00	-
101.2305.110.200.1.1230.12301.1	Tech. Ed: Family & Consumer Tch. Sa	78,954	80,474	84,970	0.80	90,215	5,245	0.80	0.00	6.17%
101.2305.110.200.1.1230.12302.1	F/C Science Longevity	-	-	-	0.00	550	550	0.00	0.00	100.00%
XXXXX	Tech Ed. Software	-	-	-	0.00	923	923	0.00	0.00	100.00%
101.2430.250.200.1.1230.12351.1	Tech. Ed: Family & Cons. Tch. S/M	9,000	6,988	6,302	0.00	9,000	2,698	0.00	0.00	42.81%
101.3510.110.200.9.2310.13102.1	Coaches Salary	36,506	30,165	36,506	0.00	36,506	-	0.00	0.00	-
101.3510.110.200.9.2310.13104.1	Intramural Coaching Stipends	18,650	15,205	18,650	0.00	18,650	-	0.00	0.00	-
101.3510.110.200.9.2310.13105.1	Faculty Athletic Manager	5,489	5,295	5,825	0.00	5,942	117	0.00	0.00	2.01%
101.3510.130.200.9.2310.13103.1	Athletics Drivers Salary	3,767	2,057	3,767	0.00	3,767	-	0.00	0.00	-
101.3510.250.200.9.2310.13151.1	Athletics S/M	1,881	1,803	-	0.00	4,550	4,550	0.00	0.00	100.00%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.3510.260.200.9.2310.13153.1	Officials	5,409	4,381	-	0.00	5,500	5,500	0.00	0.00	100.00%
101.7400.260.200.1.2360.13654.1	Replacement Equipment	5,000	5,461	-	0.00	-	-	0.00	0.00	-
101.2440.130.200.1.2370.13701.1	Field Trips Salary	12,263	10,079	6,000	0.00	3,000	-3,000	0.00	0.00	-50.00%
101.3200.110.200.9.2390.13902.1	Middle Sch. Nurses Salary – 13902	206,951	210,912	214,455	2.00	219,888	5,433	2.00	0.00	2.53%
101.2440.130.200.1.2400.14002.1	Paraprofessional Salary	61,904	63,110	75,014	1.98	76,986	1,972	1.98	0.00	2.63%
101.3520.240.200.9.2420.14251.1	Student Activity-Contractual	-	19,050	40,000	0.00	70,317	30,317	0.00	0.00	75.79%
101.2210.110.200.9.3520.15204.1	Principal Salary	158,363	157,978	161,928	1.00	164,762	2,834	1.00	0.00	1.75%
101.2210.110.200.9.3520.15205.1	Asst Prin Salary	250,133	247,058	256,625	2.00	260,736	4,111	2.00	0.00	1.60%
101.2210.120.200.9.3520.15210.1	Prin. Clerical Salary	159,561	175,091	174,308	3.00	183,755	9,447	3.00	0.00	5.42%
101.2210.250.200.9.3520.15251.1	Principals S/M	18,000	9,535	28,000	0.00	33,600	5,600	0.00	0.00	20.00%
101.2210.260.200.9.3520.15253.1	Prin. Prof. Development	1,250	5,455	1,250	0.00	4,300	3,050	0.00	0.00	244.00%
101.2420.240.200.1.3520.15254.1	Copier Maintenance	10,375	5,211	10,375	0.00	10,375	-	0.00	0.00	-
101.2210.240.200.1.3520.12087.1	Principal Contracted Services	-	35,332	-	0.00	-	-	0.00	0.00	-
101.7200.260.200.9.4610.16156.1	Move	-	300	-	0.00	-	-	0.00	0.00	-
101.4110.130.200.9.4620.16203.1	Bldg. Serv. Wkr. Sal.	365,771	346,864	365,404	6.00	371,103	5,699	6.00	0.00	1.56%
101.4110.130.200.9.4620.16204.1	Bldg. Serv. Wkr. Overtime	26,403	85,297	26,403	0.00	42,000	15,597	0.00	0.00	59.07%
101.4120.260.250.9.4680.16854.1	Peabody Heating	33,184	39,399	39,801	0.00	50,000	10,199	0.00	0.00	25.62%
101.4130.260.250.9.4690.16954.1	Peabody Electricity	53,327	43,094	61,846	0.00	61,846	-	0.00	0.00	-
101.4120.260.260.9.4680.16855.1	Sanborn Heating	95,435	87,127	104,351	0.00	110,000	5,649	0.00	0.00	5.41%
101.4130.260.260.9.4690.16955.1	Sanborn Electricity	89,211	79,478	101,907	0.00	101,907	-	0.00	0.00	-
Totals:		10,480,334	11,287,146	10,642,624	109.90	11,127,497	484,873	108.10	-1.80	4.56%

Peabody & Sanborn by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1000	District Leadership & Administration	12,000	-	12,000	0.00	-	-12,000	0.00	0.00	-100%
2000	Instruction	9,049,860	9,571,194	9,611,709	101.90	10,032,197	420,488	100.10	-1.80	4.37%
3000	Other School Services	278,653	288,869	319,203	2.00	365,120	45,917	2.00	0.00	-14.38%
4000	Maintenance	663,331	681,259	699,712	6.00	736,856	37,144	6.00	0.00	5.31%
7000	Fixed Assets	17,500	9,760	-	0.00	-	-	0.00	0.00	-
9000	Programs with Other Districts	458,990	736,064	-	0.00	-	-	0.00	0.00	-
	Totals:	10,480,334	11,287,146	10,642,624	109.90	11,127,497	484,873	108.10	-1.80	4.56%

1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

Middle School

Peabody & Sanborn by DESE 100 Function Chart

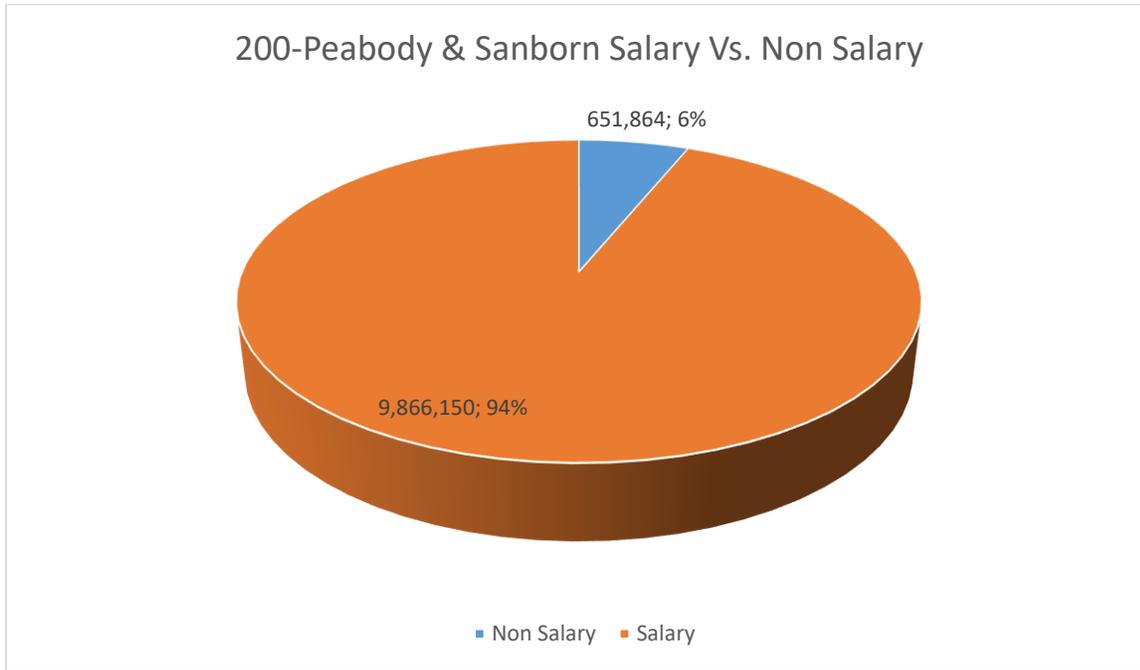
Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1430	Admin. Services – Legal	12,000	-	12,000	0.00	-	-12,000	0.00	0.00	-100.00%
2110	Curriculum Directors	52,634	48,888.07	55,118	0.30	5,730	-49,388	0.00	-0.30	-89.60%
2210	Principals	587,307	630,447.98	622,111	6.00	647,153	25,042	6.00	0.00	4.03%
2220	*Academic Department Heads	263,624	389,102.78	392,013	3.00	403,671	11,658	3.00	0.00	2.97%
2300	Teaching/Instruction	118,034	120,838.60	123,735	1.20	127,912	4,177	1.20	0.00	3.38%
2305	Classroom Teachers	5,884,212	6,261,759.13	6,220,670	62.42	6,394,542	173,872	61.92	-0.50	-2.80%
2320	Med. Therapeutic Services	228,506	176,964.89	151,064	1.00	183,013	31,949	1.00	0.00	21.15%
2325	Substitutes	123,124	117,917.37	83,000	0.00	136,124	53,124	0.00	0.00	-64.01%
2330	Instr. Assistants	550,940	615,233.59	710,371	18.00	736,705	26,334	17.00	-1.00	3.71%
2340	Librarians	167,131	187,246.03	155,860	2.00	165,351	9,491	2.00	0.00	6.09%
2353	*Prof. Dev. - Teachers	13,000	1,540	-	0.00	22,600	22,600	0.00	0.00	-
2355	*Prof. Dev. - Substitutes	8,250	3,100	-	0.00	8,250	8,250	0.00	0.00	-
2357	*Prof. Dev. - Providers	9,600	2,331.99	-	0.00	4,500	4,500	0.00	0.00	-
2410	Textbooks	51,191	29,666.29	63,883	0.00	56,465	-7,418	0.00	0.00	-11.61%
2415	Other Books	19,675	12,098.03	16,277	0.00	17,800	1,523	0.00	-	9.36%
2420	Instr. Equipment	10,375	5,211.45	10,375	0.00	10,375	-	0.00	0.00	-
2430	Instr. Supplies	82,573	61,637.67	66,214	0.00	83,994	17,780	0.00	0.00	-26.85%
2440	Other Instr. Services	80,048	75,711.06	86,895	1.98	79,986	-6,909	1.98	0.00	-7.95%
2451	Classroom Instra. Tech.	205,000	209,337.77	205,000	0.00	271,764	66,764	0.00	0.00	32.57%
2453	Other Tech. Equipment	5,700	4,350.68	1,400	0.00	5,191	3,791	0.00	0.00	270.79%
2710	Guidance Counselors	461,679	496,209.05	518,959	5.00	542,456	23,497	5.00	0.00	4.53%
2720	Testing Materials	7,000.00	1,637.97	7,000	0.00	3,500	-3,500	0.00	0.00	-50.00%
2800	Psychological Services	120,257.00	119,964.00	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
3200	Health Services	206,951	210,911.72	214,455	2.00	219,888	5,433	2.00	0.00	2.53%
3510	Athletics	71,702	58,907.20	64,748	0.00	74,915	10,167	0.00	0.00	15.70%
3520	Student Activities	-	19,050.25	40,000	0.00	70,317	30,317	0.00	0.00	75.79%
4110	Custodial Services	392,174	432,160.48	391,807	6.00	413,103	21,296	6.00	0.00	5.43%
4120	Heating of Buildings	128,619	126,526.20	144,152	0.00	160,000	15,848	0.00	0.00	10.99%
4130	Utilities/Other	142,538	122,571.93	163,753	0.00	163,753	-	0.00	0.00	-

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
7200	Building Improvements	-	300	-	0.00	-	-	0.00	0.00	-
7300	Assets/New Equipment	12,500	3,998.95	-	0.00	-	-	0.00	0.00	-
7400	Assets/Replacement Equipment	5,000	5,460.82	-	0.00	-	-	0.00	0.00	-
9100	Massachusetts Tuitions	-	-271.50	-	0.00	-	-	0.00	0.00	-
9300	Non-Public Tuitions	245,894	250,634.13	-	0.00	-	-	0.00	0.00	-
9400	Collaborative Tuitions	213,096	485,701.60	-	0.00	-	-	0.00	0.00	-
	Totals:	10,480,334	11,287,146.18	10,642,624	109.90	11,127,497	484,873	108.10	-1.80	4.56%

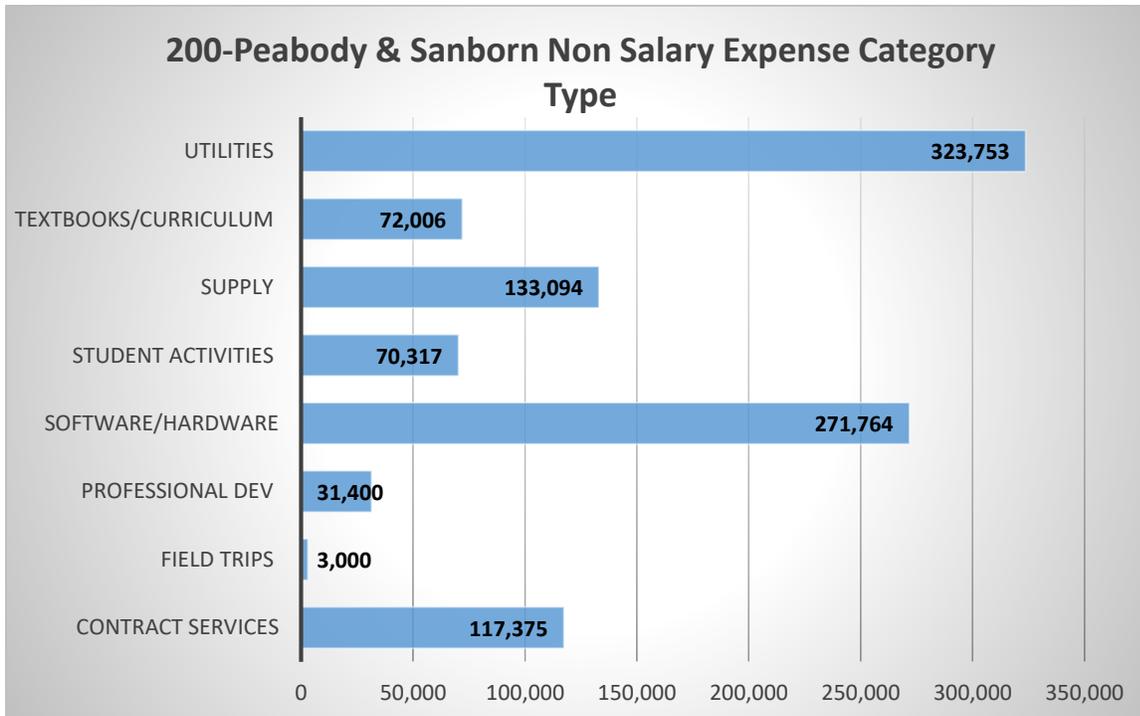
*Currently not a DESE function

Middle School

Peabody & Sanborn Salary Vs. Non Salary



Middle School Non Salary Expense Category Type



District Wide Elementary

District Wide Elementary Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
101.2305.110.100.1.1020.10205.1	Comp. Instr. Longevity	2,200	-	-	0.00	-	-	0.00	0.00	-
101.2315.110.100.1.1030.10301.1	Curr. Center Specialists Salary	58,926	59,282	61,432	0.50	37,500	-23,932	0.50	0.00	-38.96%
101.2315.110.100.1.1030.10305.1	Curr. Ctr. Longevity	550	-	-	0.00	-	-	0.00	0.00	-
101.2410.260.100.1.1030.10362.1	Curriculum Center Textbooks	10,926	8,367	11,472	0.00	11,587	115	0.00	0.00	1.00%
101.2430.250.100.1.1030.10351.1	Curr. Center Teaching S/M	8,700	9,502	45,953	0.00	50,548	4,595	0.00	0.00	10.00%
101.2440.130.100.1.1030.10303.1	Curr. Center Field Trips Salary	9,125	11,404	8,000	0.00	18,000	10,000	0.00	0.00	125.00%
101.2440.260.100.1.1030.10361.1	Field Trip Admission Fees	50,000	27,278	26,000	0.00	45,223	19,223	0.00	0.00	73.93%
101.2430.250.100.1.1070.10751.1	ELL S/M	5,000	266	5,200	0.00	5,720	520	0.00	0.00	10.00%
101.2430.250.100.1.1080.10851.1	For. Lang. Tch. S/M	6,836	2,927	8,748	0.00	8,673	-75	0.00	0.00	-0.86%
101.2440.130.100.1.1090.10909.1	Guidance Home Tutor Sal.	2,750	3,268	2,750	0.00	3,400	650	0.00	0.00	23.64%
101.2340.120.100.1.1110.11110.1	Clerical Salary	48,944	49,425	50,158	0.60	51,582	1,424	0.60	0.00	2.84%
101.2305.110.100.1.1120.11203.1	Summer School Teaching	34,898	24,750	30,362	0.00	30,362	-	0.00	0.00	-
101.2110.110.100.1.1140.11408.1	Music Dept. Chair Salary	2,206	-	-	0.00	-	-	0.00	0.00	-
101.2305.110.100.1.1140.11410.1	Music Longevity	3,520	-	-	0.00	-	-	0.00	0.00	-
101.2305.110.100.1.1150.11505.1	P.E. Longevity	4,400	4,000	5,060	0.00	5,720	660	0.00	0.00	13.04%
101.2357.110.100.9.1160.11603.1	Curr. Ctr. Prof. Dev. Providers	61,331	61,182	60,882	0.50	37,500	-23,382	0.50	0.00	-38.41%
101.2310.110.100.1.1170.11703.1	Reading Longevity	3,296	-	-	0.00	-	-	0.00	0.00	-
101.2430.250.100.1.1170.11751.1	Reading S/M	-	-	44,412	0.00	48,854	4,442	0.00	0.00	10.00%
101.1430.260.100.2.1200.12067.1	SPED Legal Services	20,000	-	20,000	0.00	-	-20,000	0.00	0.00	-100.00%
101.2110.110.100.2.1200.12001.1	SPED Administrator Salary	52,134	47,430	47,663	0.30	-	-47,663	0.00	-0.30	-100.00%
101.2110.120.100.2.1200.12017.1	SPED Clerical Salary	62,332	45,390	38,051	0.60	38,602	551	0.60	0.00	1.45%
101.2110.250.100.2.1200.12051.1	SPED Administrator S/M	5,700	3,451	4,700	0.00	2,000	-2,700	0.00	0.00	-57.45%
101.2110.260.100.2.1200.12070.1	SPED Director Travel	1,000	-	-	0.00	-	-	0.00	0.00	-
101.2120.110.100.2.1200.12038.1	Team Chair Salary	10,907	10,881	11,044	0.10	-	-11,044	0.00	-0.10	-100.00%
101.2305.110.100.2.1200.12035.1	SPED Longevity	5,500	5,000	5,500	0.00	5,500	-	0.00	0.00	-
101.2305.110.100.2.1200.12037.1	SPED Summer Teachers	60,716	40,275	69,075	0.00	69,075	-	0.00	0.00	-
101.2320.240.100.2.1200.12059.1	SPED Evaluation Serv.	25,500	7,016	20,500	0.00	10,000	-10,500	0.00	0.00	-51.22%
101.2330.130.100.2.1200.12039.1	SPED Summer Aides	21,918	33,206	31,500	0.00	31,500	-	0.00	0.00	-
101.2410.260.100.2.1200.12069.1	SPED Equip. Repair	1,540	312	-	0.00	-	-	0.00	0.00	-
101.2440.130.100.2.1200.12029.1	Sped Home Tutor Salary	1,500	888	1,500	0.00	6,243	4,743	0.00	0.00	316.20%
101.2720.250.100.2.1200.12055.1	SPED Testing S/M	18,000	12,189	15,000	0.00	15,000	-	0.00	0.00	-
101.7300.260.100.2.1200.12061.1	SPED New Equipment	11,600	10,582	5,000	0.00	5,000	-	0.00	0.00	-
101.9300.260.100.2.1200.12064.1	SPED Non-Public Tuitions	244,183	205,050	-	0.00	-	-	0.00	0.00	-
101.9400.260.100.2.1200.12065.1	SPED Collaborative Tuitions	230,870	255,118	-	0.00	-	-	0.00	0.00	-
101.2315.110.100.1.1240.12402.1	Gr. 1 Grade Level Chair Salary	2,206	2,128	2,341	0.00	2,388	47	0.00	0.00	2.01%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Dif
101.2315.110.100.1.1240.12403.1	Gr. 2 Grade Level Chair Salary	2,206	2,128	2,341	0.00	2,388	47	0.00	0.00	2.01%
101.2315.110.100.1.1240.12404.1	Gr. 3 Grade Level Chair Salary	2,206	2,128	2,341	0.00	2,388	47	0.00	0.00	2.01%
101.2315.110.100.1.1240.12405.1	Gr. 4 Grade Level Chair Salary	2,206	2,128	2,341	0.00	2,388	47	0.00	0.00	2.01%
101.2315.110.100.1.1240.12406.1	Gr. 5 Grade Level Chair Salary	2,206	2,128	2,341	0.00	2,388	47	0.00	0.00	2.01%
101.2315.110.100.1.1240.12407.1	K-5 Science Curr. Chair Salary	-	-	-	0.00	2,388	2,388	0.00	0.00	100.00%
101.2315.110.100.1.1240.12408.1	K-5 Math Curr. Chair/Grade Level Chair	2,206	2,128	2,341	0.00	4,775	2,434	0.00	0.00	103.97%
101.3200.110.100.9.2390.13901.1	Elementary Nurses Salary	300,589	306,365	306,410	3.00	319,512	13,102	3.00	0.00	4.28%
101.3200.110.100.9.2390.13903.1	Elem. Nurse Chair	-	-	-	0.00	5,730	5,730	0.00	0.00	100.00%
101.4110.130.100.9.4620.16201.1	Elem. Bldg. Serv. Wkr. Sal.	529,771	534,055	545,192	9.00	556,440	11,248	9.00	0.00	2.06%
101.4110.130.100.9.4620.16202.1	Elem. Bldg. Serv. Wkr. Overtime	50,000	33,330	50,000	0.00	50,000	-	0.00	0.00	-
101.3400.260.100.9.6000.60052.1	School Lunch Groceries	-	2,128	-	0.00	-	-	0.00	0.00	-
Totals:		1,980,604	1,984,955	1,545,610	14.60	1,488,374	-57,236	14.20	-0.40	-3.70%

District Wide Elementary by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1000	District Leadership & Administration	20,000.00	-	20,000	0.00	-	-20,000	0.00	0.00	-100.00%
2000	Instruction	593,591	480,454	619,008	2.60	551,692	-67,316	2.20	-0.40	-10.87%
3000	Other School Services	300,589	466,365	306,410	3.00	325,242	18,832	3.00	0.00	6.15%
4000	Maintenance	579,771	567,385	595,192	9.00	606,440	11,248	9.00	0.00	1.89%
7000	Fixed Assets	11,600	10,582	5,000	0.00	5,000	-	0.00	0.00	-
9000	Programs with Other Districts	475,053	460,168	-	0.00	-	-	0.00	0.00	-
Totals:		1,980,604	1,984,955	1,545,610	14.60	1,488,374	-57,236	14.20	-0.40	-3.70%

1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

9000: School Choice Tuition, Charter Schools, Special Ed Tuition

District Wide Elementary

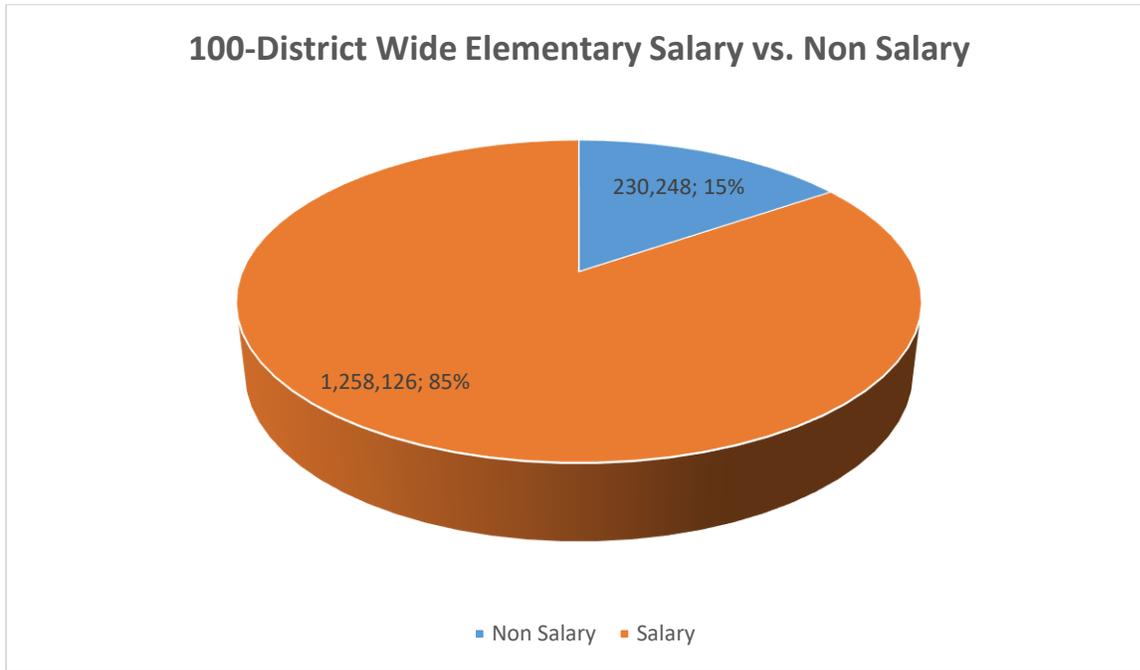
District Wide Elementary by DESE 100 Function Chart

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1430	Admin. Services - Legal	20,000	-	20,000	0.00	-	-20,000	0.00	0.00	-
2110	Curriculum Directors	123,372	96,271	90,414	0.90	40,602	-49,812	0.60	-0.30	-47.16%
2120	Department Heads	10,907	10,881	11,044	0.10	-	-11,044	0.00	-0.10	-
2305	Classroom Teachers	111,234	74,025	109,997	0.00	110,657	660	0.00	0.00	0.60%
2310	*Specialist Teachers	3,296	-	-	0.00	-	-	0.00	0.00	-
2315	*Team Leaders/Dept Chairs	72,712	72,049	75,478	0.50	56,603	-18,875	0.50	0.00	-25.01%
2320	Med. Therapeutic Services	25,500	7,016	20,500	0.00	10,000	-10,500	0.00	0.00	-51.22%
2330	Instr. Assistants	21,918	33,206	31,500	0.00	31,500	-	0.00	0.00	-
2340	Librarians	48,944	49,425	50,158	0.60	51,582	1,424	0.60	0.00	2.84%
2357	*Prof. Dev. – Providers	61,331	61,182	60,882	0.50	37,500	-23,382	0.50	0.00	-38.41%
2410	Textbooks	12,466	8,679	11,472	0.00	11,587	115	0.00	0.00	1.00%
2430	Instr. Supplies	20,536	12,695	104,313	0.00	113,795	9,482	0.00	0.00	9.09%
2440	Other Instr. Services	63,375	42,838	38,250	0.00	72,866	34,616	0.00	0.00	90.50%
2720	Testing Materials	18,000	12,189	15,000	0.00	15,000	-	0.00	0.00	-
3200	Health Services	300,58	306,365	306,410	3.00	325,242	18,832	3.00	0.00	6.15%
3400	Food Services	-	160,000	-	0.00	-	-	0.00	0.00	-
4110	Custodial Services	579,771	567,385	595,192	9.00	606,440	11,248	9.00	0.00	1.89%
7300	Assets/New Equipment	11,600	10,582	5,000	0.00	5,000	-	0.00	0.00	-
9300	Non-Public Tuitions	244,183	205,050	-	0.00	-	-	0.00	0.00	-
9400	Collaborative Tuitions	230,870	255,118.48	-	0.00	-	-	0.00	0.00	-
Totals:		1,980,604	1,984,955	1,545,610	14.60	1,488,374	-57,236	14.20	-0.40	-3.70%

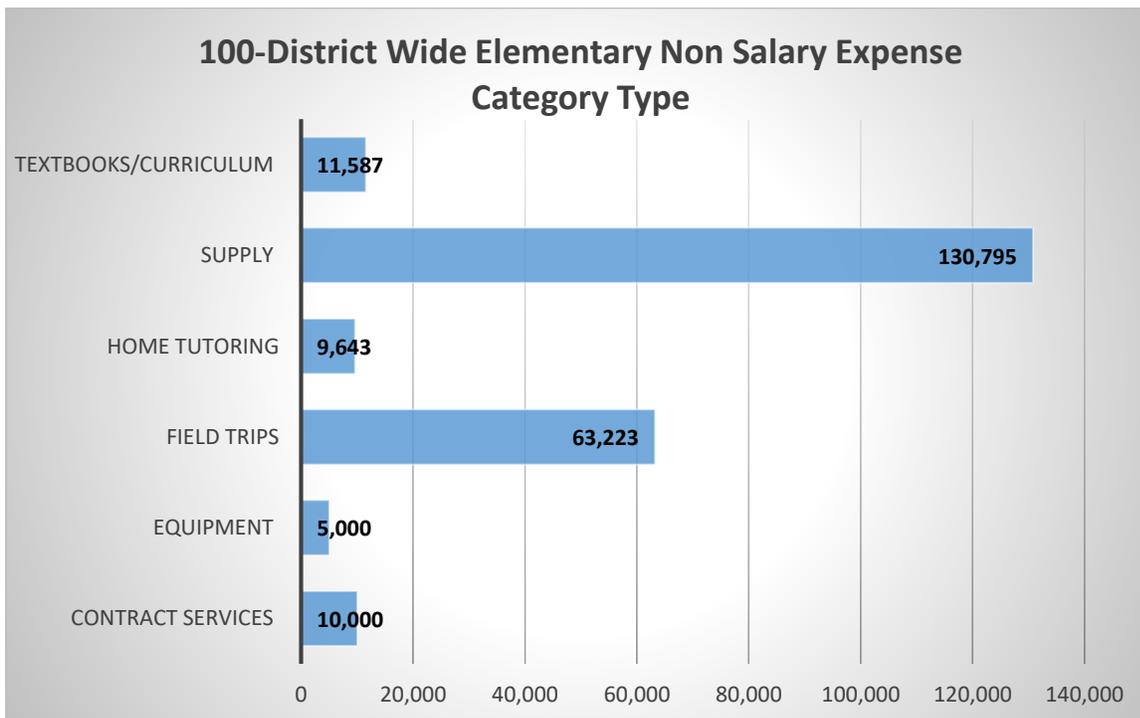
*Currently not a DESE function

District Wide Elementary

District Wide Elementary Salary vs. Non Salary



District Wide Elementary Non Salary Expense Category Type



District Wide/Ripley

District Wide/Ripley Budget Accounts

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.1110.120.900.9.3530.15301.1	School Comm. Clerical Salary	4,177	1,064	4,177	0.00	4,177	-	0.00	0.00	-
101.1110.240.900.9.3530.15354.1	School Comm. Contr. Services	500	475	500	0.00	500	-	0.00	0.00	-
101.1110.250.900.9.3530.15351.1	School Comm. S/M	500	41	500	0.00	500	-	0.00	0.00	-
101.1110.260.900.9.3530.15352.1	School Comm. Dues	1,500	-	1,500	0.00	1,500	-	0.00	0.00	-
101.1110.260.900.9.3530.15353.1	School Comm. Conferences	500	312	500	0.00	500	-	0.00	0.00	-
101.1210.110.900.9.3510.15101.1	Superintendent's Salary	127,874	128,520	137,259	0.60	140,691	3,432	0.60	0.00	2.50%
101.1210.120.900.9.3510.15102.1	Super Admin Asst.	57,701	45,000	45,675	0.60	46,933	1,258	0.60	0.00	2.75%
101.1210.240.900.9.3510.15152.1	Supt. Consultant Contract	12,500	4,071	-	0.00	-	-	0.00	0.00	-
101.1210.250.900.9.3510.15151.1	Supt. Office S/M	2,780	4,508	2,780	0.00	2,780	-	0.00	0.00	-
101.1210.260.900.9.3510.15154.1	Supt. Memberships	10,500	2,765	6,000	0.00	6,000	-	0.00	0.00	-
101.1210.260.900.9.3510.15156.1	Supt. Prof. Development	1,139	2,419	1,139	0.00	1,139	-	0.00	0.00	-
101.1210.260.900.9.3510.15157.1	Annual School Census	3,031	2,755	3,031	0.00	3,031	-	0.00	0.00	-
101.1220.240.900.9.3510.15162.1	Asst. Supt. Contr. Services	805	-	-	0.00	-	-	0.00	0.00	-
101.1230.130.900.9.2340.13406.1	Negotiations - Non-Bargaining	-	-	25,000	0.00	25,000	-	0.00	0.00	-
101.1230.110.900.1.7220.72204.1	METCO Coordinator Position	-	-	-	0.00	26,676	26,676	1.00	1.00	100.00%
101.1410.240.900.9.3510.15157.1	Toner Contract	-	26,715	26,445	0.00	26,445	-	0.00	0.00	-
101.1410.110.900.9.3510.15106.1	Dir. of Finance & Oper. Salary	84,769	86,484	90,777	0.50	93,047	2,270	0.50	0.00	2.50%
101.1410.130.900.9.3510.15107.1	Financial Serv. Staff Salary	285,172	274,962	289,193	3.40	301,727	12,534	3.35	-0.05	4.33%
101.1410.240.900.9.3510.15172.1	Bus. Office Contr. Services	14,175	8,012	22,255	0.00	22,310	55	0.00	0.00	0.25%
101.1410.250.900.9.3510.15171.1	Bus. Office S/M	1,505	2,612	1,505	0.00	1,505	-	0.00	0.00	-
101.1410.260.900.9.3510.15174.1	Bus. Office Memberships	4,380	660	2,920	0.00	2,920	-	0.00	0.00	-
101.1410.260.900.9.3510.15175.1	Bus. Office Prof. Development	2,150	789	2,150	0.00	2,150	-	0.00	0.00	-
101.1410.260.900.9.3510.15176.1	Finance Director Travel	1,250	-	-	0.00	-	-	0.00	0.00	-
101.1420.110.900.9.3510.15108.1	Human Resources Admin. Sal.	70,898	70,725	71,786	0.60	73,762	1,976	0.60	0.00	2.75%
101.1420.130.900.9.3510.15109.1	HR Personnel Office Staff Salary	55,116	54,982	55,807	0.90	35,875	-19,932	0.60	-0.30	-35.72%
101.1420.240.900.9.3510.15182.1	Human Resources Contr. Services	15,900	18,173	18,100	0.00	25,400	7,300	0.00	0.00	40.33%
101.1420.250.900.9.3510.15181.1	Human Resources Office S/M	3,350	259	1,850	0.00	1,850	-	0.00	0.00	-
101.1420.260.900.9.3510.15184.1	Human Resources Memberships	300	-	400	0.00	400	-	0.00	0.00	-
101.1420.260.900.9.3510.15185.1	Human Resources Prof. Development	1,000	-	1,000	0.00	1,000	-	0.00	0.00	-
101.1420.260.900.9.3510.15186.1	Human Resources Recruiting	1,500	500	1,500	0.00	1,500	-	0.00	0.00	-
101.1430.260.900.2.1200.12088.1	SPED Legal Services	-	26,609	-	0.00	-	-	0.00	0.00	-
101.1430.260.900.9.3510.15191.1	Legal Services	35,000	16,564	35,000	0.00	67,000	32,000	0.00	0.00	91.43%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.1450.120.900.9.4630.16304.1	Info. Tech. Clerical Sal.	25,965	25,611	26,173	0.38	26,239	66	0.38	0.00	0.25%
101.1450.130.900.9.4630.16301.1	Info. Tech. Director Salary	78,628	78,437	80,594	0.50	81,806	1,212	0.50	0.00	1.50%
101.1450.130.900.9.4630.16302.1	Info. Tech. Unit Ldr. Salary	164,204	163,805	166,314	1.50	171,042	4,728	1.50	0.00	2.84%
101.1450.130.900.9.4630.16303.1	I. T. Sr. Support Analyst Sal.	200,302	174,449	177,920	2.00	183,629	5,709	2.00	0.00	3.21%
101.1450.240.900.9.4630.16353.1	Contr. Services - Web Page	5,500	2,713	2,750	0.00	2,750	-	0.00	0.00	-
101.1450.250.900.9.4630.16351.1	I. T. Services Office S/M	20,000	9,782	20,000	0.00	20,000	-	0.00	0.00	-
101.1450.260.900.9.4630.16354.1	Server Maintenance Support	5,500	1,299	4,500	0.00	4,500	-	0.00	0.00	-
101.1450.260.900.9.4630.16355.1	I. T. Serv. New Equipment	85,000	85,025	72,802	0.00	72,802	-	0.00	0.00	-
101.1450.260.900.9.4630.16363.1	Admin. Software Support	101,500	92,203	118,698	0.00	118,698	-	0.00	0.00	-
101.2110.250.900.1.1100.11051.1	Health Ed. S/M	10,000	5,812	25,000	0.00	27,500	2,500	0.00	0.00	10.00%
101.2110.110.900.9.1120.11201.1	Summer School Director	6,000	8,000	10,000	0.00	10,000	-	0.00	0.00	-
101.2110.250.900.9.1120.11251.1	Summer School S/M	700	826	10,000	0.00	10,500	500	0.00	0.00	5.00%
xxxxx	Dir. Of Student Services	-	-	-	0.00	101,475	101,475	0.60	0.60	100.00%
101.2110.110.900.9.3510.15115.1	Director Teaching/Learning Salary	114,855	114,575	117,727	0.60	119,495	1,768	0.60	0.00	1.50%
101.2110.120.900.9.3510.15104.1	Teach/Learn Support Staff	69,890	71,512	68,041	0.90	95,345	27,304	1.20	0.30	40.13%
101.2110.250.900.9.3510.15161.1	Dir of Teach/Learn. S/M	-	86	-	0.00	-	-	0.00	0.00	-
101.2110.260.900.9.3510.15163.1	Dir of Teach/Learn Memberships	273	79	-	0.00	-	-	0.00	0.00	-
101.2110.260.900.9.3510.15164.1	Dir of Teach/Learn Prof. Development	2,491	500	2,491	0.00	2,616	125	0.00	0.00	5.02%
101.2110.260.900.9.3510.15165.1	Asst. Superintendent Travel	500	138	-	0.00	-	-	0.00	0.00	-
101.2120.250.900.9.7220.72254.1	Medco Supplies/Materials	-	1,452	-	0.00	-	-	0.00	0.00	-
101.2220.110.900.2.1201.12034.1	Special Ed. Dept Chair	2,206	-	-	0.00	-	-	0.00	0.00	-
101.2250.260.900.1.4630.16366.1	Software Maint. - Students	-	4,212	-	0.00	-	-	0.00	0.00	-
101.2305.110.900.2.1201.12041.1	Elem. K-12 Special Ed Coordinators	-	-	-	0.00	96,738	96,738	0.90	0.90	100.00%
101.2305.110.900.1.2340.13402.1	Professional Contingency	125,000	-	125,000	0.00	125,000	-	0.00	0.00	-
101.2315.110.900.1.1240.12402.1	K-5 Grade Level Chair Salaries	-	23,596	-	0.00	-	-	0.00	0.00	-
101.2315.110.900.1.1240.12416.1	K-8 P.E. Curr. Chair Salary	2,206	-	-	0.00	-	-	0.00	0.00	-
101.2315.110.900.1.1240.12426.1	K-12 Library/Media Curr. Chair	2,206	-	-	0.00	-	-	0.00	0.00	-
101.2320.110.900.2.1200.12040.1	District wide Behavioral Specialist	141,931	143,475	107,651	1.00	137,725	30,074	1.20	0.20	27.94%
101.2320.110.900.2.1200.12033.1	K-8 S/L Pathologist	54,534	65,282	66,262	0.60	68,085	1,823	0.60	0.00	2.75%
101.2330.130.900.1.2350.13501.1	Copy Service Salary	34,076	34,607	34,507	0.60	35,442	935	0.60	0.00	2.71%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.2353.110.900.9.1160.11602.1	Curr. Dev. Workshops	108,998	87,525	126,998	0.00	133,348	6,350	0.00	0.00	5.00%
101.2353.110.900.9.1160.11605.1	Staff Dev. Professional Salary	17,400	35,880	23,000	0.00	87,189	64,189	0.00	0.00	279.08%
101.2357.240.900.9.1160.11662.1	Translation Services	-	-	28,200	0.00	29,610	1,410	0.00	0.00	5.00%
101.2357.110.900.9.1160.11606.1	Staff Dev. Tuition Reimbursement	30,000	14,120	30,000	0.00	30,000	-	0.00	0.00	-
101.2357.110.900.9.1160.11607.1	Staff Dev. Mentoring	30,080	42,873	7,000	0.00	21,000	14,000	0.00	0.00	200.00%
101.2357.240.900.9.1160.11653.1	Staff Dev. Contracted Services	145,635	127,856	152,916	0.00	160,562	7,646	0.00	0.00	5.00%
101.2357.250.900.9.1160.11651.1	Curriculum Development S/M	512	374	728	0.00	764	36	0.00	0.00	4.95%
101.2357.250.900.9.1160.11652.1	Staff Development S/M	27,036	3,220	27,536	0.00	28,913	1,377	0.00	0.00	5.00%
101.2357.260.900.2.1160.11659.1	SPED Conference Reimbursement	2,500	2,200	2,500	0.00	2,500	-	0.00	0.00	-
101.2357.260.900.9.1160.11658.1	Ripley Conference Reimbursement	9,379	3,962	3,000	0.00	10,343	7,343	0.00	0.00	244.77%
101.2357.260.900.9.1160.11664.1	District Memberships	500	479	1,049	0.00	1,102	53	0.00	0.00	5.05%
101.2420.240.900.1.1140.11454.1	Orchestra Grades 4-8	-	-	2,500	0.00	2,640	140	0.00	0.00	5.60%
101.2420.260.900.1.1140.11464.1	Music Equip. Repair	-	864	-	0.00	-	-	0.00	0.00	-
101.2420.240.900.1.2350.13552.1	Canon IR105 Copier Maint/Purch	10,999	8,112	10,500	0.00	10,500	-	0.00	0.00	-
101.2430.250.900.1.2320.13251.1	Central Supply S/M	-	2,888	-	0.00	-	-	0.00	0.00	-
101.2430.250.900.1.2350.13551.1	Copy Service S/M	6,000	4,336	6,000	0.00	6,000	-	0.00	0.00	-
101.2440.260.900.1.1140.11453.1	Music Registration Fees	-	2,400	-	0.00	5,052	5,052	0.00	0.00	100.00%
101.2440.260.900.1.1140.11456.1	Music Accompanist	-	925	-	0.00	5,500	5,500	0.00	0.00	100.00%
101.2440.260.900.1.1140.11465.1	Band Grades 4-8	-	2,375	3,500	0.00	3,750	250	0.00	0.00	7.14%
101.2440.260.900.1.2410.14151.1	School District Travel	7,000	6,265	7,000	0.00	7,000	-	0.00	0.00	0.00%
101.2455.250.900.1.4630.16361.1	I. T. Serv. Software Dev.	5,000	-	-	0.00	-	-	0.00	0.00	100.00%
101.3200.110.900.9.2390.13905.1	Nurse Longevity	1,100	1,000	1,210	0.00	1,210	-	0.00	0.00	-
101.3200.250.900.9.2390.13951.1	Health Services S/M	6,455	6,919	12,455	0.00	12,455	-	0.00	0.00	-
101.3300.130.900.1.4660.16601.1	Trans. Manager Salary	57,101	54,000	55,350	0.60	56,319	969	0.60	0.00	1.75%
101.3300.130.900.1.4660.16602.1	Trans. Drivers Salary	673,679	697,824	710,972	23.06	722,480	11,508	23.06	0.00	1.62%
101.3300.130.900.1.4660.16603.1	Trans. Drivers Overtime	6,514	2,409	-	0.00	-	-	0.00	0.00	0.00%
101.3300.130.900.1.4660.16605.1	Trans. Mechanics Salary	132,210	133,012	136,352	1.80	137,593	1,241	1.80	0.00	0.91%
101.3300.130.900.1.4660.16606.1	Trans. Mechanics Overtime	8,692	2,256	8,692	0.00	8,692	-	0.00	0.00	-
101.3300.130.900.1.4660.16607.1	Trans. Coordinator Salary	82,047	32,526	56,469	0.70	45,453	-11,016	0.70	0.00	-19.51%
101.3300.130.900.1.4660.16600.1	Drivers Salary - Acton	-	153	-	0.00	-	-	0.00	0.00	-
101.3300.240.900.1.4660.16660.1	Trans. Contracted Service	57,916	16,411	41,982	0.00	41,982	-	0.00	0.00	-
101.3300.250.900.1.4660.16651.1	Transportation S/M	137,510	48,536	129,182	0.00	120,887	-8,295	0.00	0.00	-6.42%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.3300.260.900.1.4660.16653.1	Trans. Gasoline/Diesel Fuel	137,000	47,669	151,400	0.00	151,400	-	0.00	0.00	-
101.3300.260.900.1.4660.16654.1	Trans. Vehicle Insurance	10,240	13,015	14,000	0.00	24,000	10,000	0.00	0.00	71.43%
101.3300.260.900.1.4660.16656.1	Trans. Drug & Alcohol Testing	-	80	-	0.00	-	-	0.00	0.00	-
101.3300.260.900.1.4660.16657.1	Trans. Staff Development	-	3,760	-	0.00	-	-	0.00	0.00	-
101.3300.260.900.1.4660.16661.1	Trans. Leases	-	14,597	9,000	0.00	9,000	-	0.00	0.00	-
101.3300.260.900.2.4670.16751.1	SPED CASE Trans. Contracted Services	653,383	690,391	719,244	0.00	563,109	-156,135	0.00	0.00	-21.71%
101.3300.260.900.2.4670.16752.1	SPED OTHER Trans. Contracted Services	19,675	11,036	19,675	0.00	17,553	-2,122	0.00	0.00	-10.79%
101.3300.260.910.9.4690.16956.1	Transportation Electricity	-	7,200	-	0.00	7,000	7,000	0.00	0.00	100.00%
101.3400.130.900.9.6000.60001.1	School Lunch Director Salary	-	57,694	-	0.00	-	-	0.00	0.00	-
101.3520.110.900.9.2330.13301.1	Co-Curricular Prof. Salary	82,500	124,840	82,500	0.00	82,500	-	0.00	0.00	-
101.3600.240.900.1.4630.24003.1	Campus Security Contracted Services	-	12,691	-	0.00	16,728	16,728	0.00	0.00	100.00%
101.4110.250.900.9.4620.16251.1	Bldg. Serv. Wkr. S/M	58,000	-	48,000	0.00	-	-48,000	0.00	0.00	-100.00%
101.4110.130.910.9.4620.16205.1	Ripley Bldg. Serv. Wkr. Sal.	40,295	40,635	41,572	0.60	42,470	898	0.60	0.00	2.16%
101.4110.130.910.9.4620.16206.1	Ripley Bldg. Serv. Wkr. Overtime	2,311	471	2,311	0.00	2,311	-	0.00	0.00	-
101.4120.260.900.9.4680.16857.1	Trans. Repair Heating	-	6,162	9,000	0.00	9,000	-	0.00	0.00	-
101.4120.260.900.9.4680.16858.1	Maint. Storage Heating	1,041	-	-	0.00	-	-	0.00	0.00	-
101.4120.260.910.9.4680.16856.1	Ripley Heating	29,728	27,108	39,915	0.00	39,915	-	0.00	0.00	-
101.4130.260.900.9.4690.16957.1	System-wide Electricity	550	727	635	0.00	850	215	0.00	0.00	33.86%
101.4130.260.900.9.4690.16961.1	Water/Sewer	45,158	26,140	56,595	0.00	56,595	-	0.00	0.00	-
101.4130.260.900.9.4690.16970.1	Telephone	150,000	104,114	130,000	0.00	130,000	-	0.00	0.00	-
101.4130.260.900.9.4690.16980.1	Trash Pickup & Recycling	50,447	45,695	56,726	0.00	52,000	-4,726	0.00	0.00	-8.33%
101.4130.260.910.9.4690.16956.1	Ripley Electricity	44,399	35,203	48,839	0.00	48,839	-	0.00	0.00	-
101.4130.260.910.9.4690.16962.1	Ripley Water/Sewer	2,155	458	4,158	0.00	4,158	-	0.00	0.00	-
101.4200.120.900.9.4640.16405.1	Maintenance Clerical Salary	8,597	8,478	8,725	0.13	8,965	240	0.13	0.00	2.75%
101.4200.130.900.9.4640.16401.1	Maintenance Manager Salary	78,310	78,000	79,170	0.60	81,350	2,180	0.60	0.00	2.75%
101.4200.130.900.9.4640.16402.1	Maintenance Salary	218,017	196,548	245,991	3.00	269,973	23,982	3.50	0.50	9.75%
101.4200.130.900.9.4640.16403.1	Maintenance Overtime	30,000	10,728	22,500	0.00	22,500	-	0.00	0.00	-
101.4200.130.900.9.4640.16404.1	Supplemental Labor Salary	28,275	24,889	10,000	0.00	10,000	-	0.00	0.00	-
101.4210.250.900.9.4640.16451.1	Maintenance S/M - Grounds	22,500	28,829	13,000	0.00	26,500	13,500	0.00	0.00	103.85%
101.4210.260.900.9.4640.16453.1	Maint. Contr. Serv. - Grounds	74,000	44,536	74,263	0.00	84,900	10,637	0.00	0.00	14.32%
101.4210.260.900.9.4640.16455.1	Maint. Contr. Serv. - Snow Plow	20,000	-	20,000	0.00	20,000	-	0.00	0.00	-
101.4220.250.900.9.4640.16452.1	Maintenance S/M - Buildings	112,000	123,584	87,000	0.00	91,000	4,000	0.00	0.00	4.60%

Account Number	Account Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY 21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY 21 % Diff
101.4220.260.900.9.4640.16454.1	Maint. Contr. Serv. - Buildings	337,550	204,039	302,550	0.00	383,650	81,100	0.00	0.00	26.81%
101.4230.260.900.9.2350.13553.1	IR550 Copier Maintenance	500	-	-	0.00	500	500	0.00	0.00	100.00%
101.4230.260.900.9.4630.16367.1	I.T. Vehicle Maint.	450	-	450	0.00	450	-	0.00	0.00	-
101.4230.260.900.9.4630.16368.1	I.T. Gasoline	500	-	750	0.00	750	-	0.00	0.00	-
101.4230.260.900.9.4630.16369.1	I.T. Vehicle Insurance	1,980	2,603	3,149	0.00	3,149	-	0.00	0.00	-
101.4230.250.900.9.4650.16551.1	Maint. S/M - Vehicles	45,000	18,295	19,800	0.00	-	-19,800	0.00	0.00	-100.00%
101.4230.250.900.9.4650.16552.1	Maint. S/M - Equipment	34,291	18,787	12,300	0.00	20,700	8,400	0.00	0.00	68.29%
101.4230.260.900.9.4650.16553.1	Maint. Contr. Serv. - Equipment	-	3,230	-	0.00	-	-	0.00	0.00	-
101.4230.260.900.9.4650.16554.1	Maintenance Gasoline	6,245	-	6,870	0.00	7,557	687	0.00	0.00	10.00%
101.4230.260.900.9.4650.16555.1	Maint. Vehicle Insurance	5,125	6,507	7,872	0.00	7,872	-	0.00	0.00	-
101.4400.260.900.9.4630.16356.1	I. T. Services Networking	111,614	111,504	118,614	0.00	118,614	-	0.00	0.00	-
101.5100.110.900.1.2340.13401.1	Sick Leave - Instructional	196,760	208,010	208,010	0.00	177,822	-30,188	0.00	0.00	-14.51%
101.5100.110.900.1.2340.13403.1	Early Retirement Incentive	233,333	233,333	233,333	0.00	216,667	-16,666	0.00	0.00	-7.14%
101.5260.260.900.9.5810.18153.1	Public Liability Ins.	49,118	51,333	54,030	0.00	59,433	5,403	0.00	0.00	10.00%
101.5260.260.900.9.5810.18154.1	Sch. Comm. Prof.. Liability	11,720	15,274	12,892	0.00	13,537	645	0.00	0.00	5.00%
101.5260.260.900.9.5810.18155.1	Nurses Liability Ins.	559	222	559	0.00	559	-	0.00	0.00	-
101.5500.240.900.9.5840.28452.1	Audit Contract	-	7,500	-	0.00	-	-	0.00	0.00	-
101.5500.260.900.9.5840.18451.1	Postage	12,360	7,249	10,000	0.00	10,000	-	0.00	0.00	-
101.6900.130.900.1.4660.16604.1	Private School Trans. Salary	97,953	125,866	115,160	3.67	117,191	2,031	3.67	0.00	1.76%
101.7200.260.900.9.4610.16152.1	Capital Outlay - Buildings	-	112,522	-	0.00	-	-	0.00	0.00	-
101.7400.260.900.1.1140.11461.1	Music Replacement Equip.	-	185	-	0.00	-	-	0.00	0.00	-
101.7600.260.900.1.4660.16659.1	Trans. Vehicle Replacement	157,534	134,001	216,880	0.00	280,783	63,903	0.00	0.00	29.46%
101.9300.240.900.2.1201.12080.1	SPED Non-Public Tuitions	-	-	1,390,899	0.00	1,306,471	-84,428	0.00	0.00	-6.07%
101.9400.260.100.2.1200.12081.1	SPED Collaborative Tuitions	-	-	928,050	0.00	567,726	-360,324	0.00	0.00	-38.83%
OFFSET	IDEA Budget Offset	-	-	-400,000	0.00	-440,000	-40,000	0.00	0.00	10.00%
101.9900.260.900.2.1201.12098.1	Circuit Breaker Receipts Budget Offset	-	-	-650,906	0.00	-555,221	95,685	0.00	0.00	-14.70%
Totals:		6,838,875	6,274,888	8,255,751	48.84	8,291,375	35,624	51.99	3.15	0.43%

District Wide/Ripley

District Wide/Ripley by DESE 1000 Function

Function	DESE 1000 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1000	District Leadership & Administration	1,486,571	1,413,300	1,518,500	10.98	1,571,108	52,608	10.63	-0.35	3.46%
2000	Instruction	967,907	820,806	999,106	3.70	1,375,694	376,588	5.70	2.00	37.69%
3000	Other School Services	2,066,022	1,978,018	2,148,483	26.16	2,018,361	-130,122	26.16	0.00	-6.06%
4000	Maintenance	1,559,038	1,167,268	1,470,755	4.33	1,544,568	73,813	4.83	0.50	5.02%
5000	Fixed Charges	503,850	522,921	518,824	0.00	478,018	-40,806	0.00	0.00	-7.87%
6000	Community Services	97,953	125,866	115,160	3.67	117,191	2,031	3.67	0.00	1.76%
7000	Fixed Assets	157,534	246,708	216,880	0.00	280,783	63,903	0.00	0.00	29.46%
9000	Programs with Other Districts	-	-	1,268,043	0.00	878,976	-389,067	0.00	0.00	3.46%
	Totals:	6,838,875	6,274,888	8,255,751	48.84	8,291,375	35,624	51.99	3.15	0.43%

1000: School Committee, Superintendent, Finance and Business, HR, Benefits, Personal, Legal, District Wide Management and Tech

2000: Instructional Services, District Wide Academic Leadership, School Building Leadership, Building Tech, Teaching Services, Classroom Teachers, Specialists, Substitutes, Tutors and Aides, Stipends, Coordinators, Guidance, Supplies, Instructional Equipment, Textbooks, Software

3000: Attendance and Parent Liaison Services, Health Services, Transportation, Athletics, Other Student Activities

4000: Custodians, Heating, Utility Services, Maintenance of Grounds/Buildings/Equipment, Security, Networking and Telecommunications

5000: Retirement, Insurance, Rental Lease of Equipment, Rans, Bans, Crossing Guards

6000: Community Services

7000: Acquisition and Improvement of Equipment, Capital, Replacement of Equipment, Acquisition of Motor Vehicles, Replacement of Motor Vehicles

9000: School Choice Tuition, Charter Schools, Special Ed Tuitions

District Wide/Ripley

District Wide/Ripley by DESE 100 Function Chart

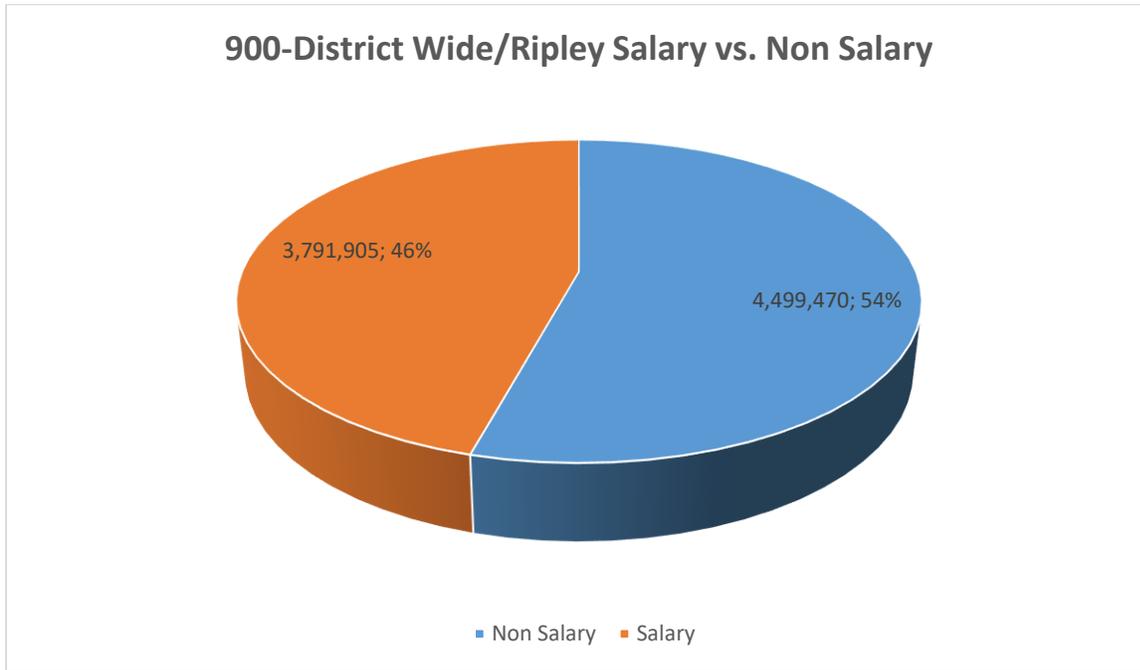
Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
1110	School Committee	7,177	1,892.17	7,177	0.00	7,177	-	0.00	0.00	-
1210	Superintendent	215,525	190,037	195,884	1.20	200,574	4,690	1.20	0.00	-
1220	Director of Teaching & Learning	805	-	-	0.00	-	-	0.00	0.00	-
1230	District Wide Administration	-	-	25,000	0.00	25,000	-	0.00	0.00	-
1410	Business and Finance	393,401	400,234	435,245	3.90	450,104	14,859	3.85	-0.05	3.41%
1420	Personnel & Benefits Mgt.	148,064	144,639	150,443	1.50	139,787	-10,656	1.20	-0.30	-7.08%
1430	Admin. Services - Legal	35,000	43,173	35,000	0.00	67,000	32,000	0.00	0.00	91.43%
1450	Administrative Technology – District Wide	686,599	633,325	669,751	4.38	681,466	11,715	4.38	0.00	1.75%
2110	Curriculum Directors	204,709	201,528	233,259	1.50	366,931	133,672	2.40	0.90	57.31%
2120	Department Heads	-	1,452	-	0.00	-	-	0.00	0.00	-
2220	*Department Heads (Non-Supervisory)	2,206	-	-	0.00	-	-	0.00	0.00	-
2250	Building Technology	-	4,212	-	0.00	-	-	0.00	0.00	-
2305	Classroom Teachers	125,000	-	125,000	0.00	221,738	96,738	0.90	0.90	77.40%
2315	*Team Leaders/Department Chairs	4,412	23,596	-	0.00	-	-	0.00	0.00	-
2320	Med. Therapeutic Services	196,465	208,757	173,913	1.60	205,810	31,897	1.80	0.20	18.34%
2330	Instr. Assistants	34,076	34,607	34,507	0.60	35,442	935	0.60	0.00	2.71%
2353	*Prof. Dev. – Teachers	126,398	123,405	149,998	0.00	220,537	70,539	0.00	0.00	47.03%
2357	*Prof. Dev. – Providers	245,642	195,083	252,929	0.00	284,794	31,865	0.00	0.00	12.60%
2420	Instr. Equipment	10,999	8,976	13,000	0.00	13,140	140	0.00	0.00	1.08%
2430	Instr. Supplies	6,000	7,223	6,000	0.00	6,000	-	0.00	0.00	-
2440	Other Instr. Services	7,000	11,965	10,500	0.00	21,302	10,802	0.00	0.00	102.88%
2455	Instr. Software	5,000	-	-	0.00	-	-	0.00	0.00	-
3200	Health Services	7,555	7,919	13,665	0.00	13,665	-	0.00	0.00	-
3300	Pupil Transportation	1,975,967	1,774,873	2,052,318	26.16	1,905,468	-146,850	26.16	0.00	-7.16%
3400	Food Services	-	57,694	-	0.00	-	-	0.00	0.00	-
3520	Other Student Body Activities	82,500	124,840	82,500	0.00	82,500	-	0.00	0.00	-
3600	*Campus Security	-	12,691	-	0.00	16,728	16,728	0.00	0.00	-
4110	Custodial Services	100,606	41,106	91,883	0.60	44,781	-47,102	0.60	0.00	-51.26%
4120	Heating of Buildings	30,769	33,270	48,915	0.00	48,915	-	0.00	0.00	-
4130	Utilities/Other	292,709	212,337	296,953	0.00	292,442	-4,511	0.00	0.00	-1.52%
4200	*Maintenance/Buildings & Grounds	363,199	318,643	366,386	3.73	392,788	26,402	4.23	0.50	7.21%
4210	Operations/Grounds	116,500	73,364	107,263	0.00	131,400	24,137	0.00	0.00	22.50%
4220	Operations/Buildings	449,550	327,624	389,550	0.00	474,650	85,100	0.00	0.00	21.85%
4230	Maintenance/Equipment & Vehicles	94,091	49,422	51,191	0.00	40,978	-10,213	0.00	0.00	-19.95%
4400	Networking/Telecommunications	111,614	111,504	118,614	0.00	118,614	-	0.00	0.00	-

Function	DESE 100 Function Description	FY20 Budget	FY20 Actual	FY21 Budget	FY21 FTE's	FY22 Budget	FY22/FY21 Budget Diff	FY22 FTE's	FTE Diff	FY22/FY21 % Diff
5100	Retirement Benefits	430,093	441,343	441,343	0.00	394,489	-46,854	0.00	0.00	-10.62%
5260	Non-Employee Insurance	61,397	66,829	67,481	0.00	73,529	6,048	0.00	0.00	8.96%
5500	Other Fixed Charges	12,360	14,749	10,000	0.00	10,000	-	0.00	0.00	-
6900	Non-Public Transportation	97,953	125,866	115,160	3.67	117,191	2,031	3.67	0.00	1.76%
7200	Assets/Buildings	-	112,522	-	0.00	-	-	0.00	0.00	-
7400	Assets/Replacement Equipment	-	185	-	0.00	-	-	0.00	0.00	-
7600	Vehicle Replacement	157,534	134,001	216,880	0.00	280,783	63,903	0.00	0.00	29.47%
9300	Tuition to Non Public Schools	-	-	1,390,899	0.00	1,306,471	-84,428	0.00	0.00	-6.07%
9400	Tuition to Collaboratives	-	-	528,050	0.00	127,726	-400,324	0.00	0.00	-75.81%
9900	*Special Circuit Breaker Offset	-	-	-650,906	0.00	-555,221	95,685	0.00	0.00	-14.70%
	Totals:	6,838,875	6,274,888	8,255,751	48.84	8,291,375	35,624	51.99	3.15	0.43%

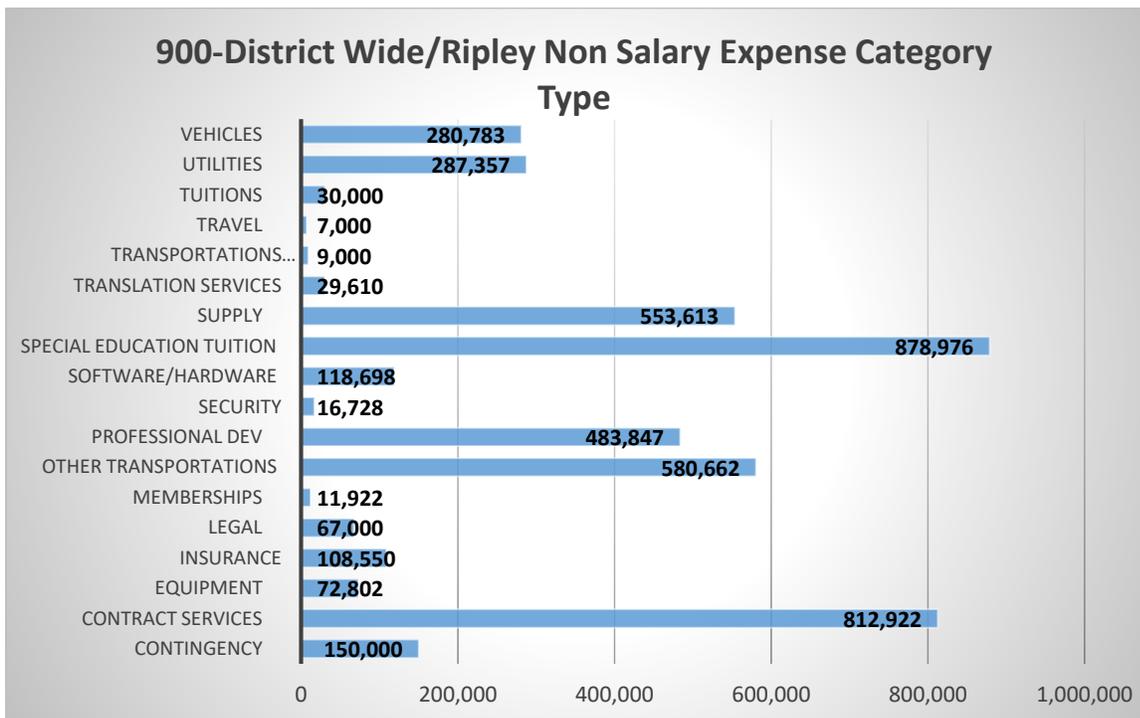
*Not currently a DESE Function

District Wide/Ripley

District Wide/Ripley Salary Vs. Non Salary



District Wide Non Salary Expense Category Type



Appendix

Appendix A: DESE Chart of Accounts

Appendix B: NESDEC Enrollment Report

Appendix C: Capital Plan

Appendix D: Special Revenue Charts

Appendix E: CPS School Committee Approved Line Item Budget

Appendix F: Glossary



Mrs. McSweeney's Kindergarten Class

Students practicing their "elephant arms" to safely distance themselves while waiting to wash their hands for snack time.

Appendix A: DESE Chart of Accounts

Chart of Accounts - Criteria for Financial Reporting

This section describes the general requirements for reporting revenue and expenditure data from school committee appropriation, municipal spending in support of schools, revolving and special funds and state and federal grants and contracts. Each school district shall report the following revenues and expenditures as required in the annual End-of-Year Financial Report in accordance with M.G.L. c.72, s.3.

Last updated as of June 2018

Revenue Classification

General fund receipts:

- Regional school district assessments received from member cities and towns and excess and deficiency funds applied to a given year's budget;
- Tuition receipts, transportation fees, earnings on investments, rental fees, medical care and assistance, e-rate receipts, and other general fund revenue;
- The cash value of all non-revenue receipts.

State aid receipts:

- Chapter 70 (school aid), Chapter 70B (construction aid through MSBA)
- Pupil transportation, charter reimbursement and facilities aid, circuit breaker and foundation reserve
- State and federal grant receipts:
 - State grants or contracts received from the Department or any other state agency.
 - Federal grants or contracts received from the Department, from other state agencies or from any other federal government source

Revolving and special fund receipts:

- School lunch receipts, including state and federal reimbursements
- Athletic and other student body receipts for admission for school events
- Tuition receipts for school choice or other receipts for adult education, community school programs, out of district tuitions or summer school.
- Other local receipts as permitted by law, such as culinary arts programs, insurance reimbursements, lost schoolbooks or costs of industrial arts supplies, self-supporting recreation and park services or rental of school facilities.
- Private receipts shall include all non-governmental grants or gifts.

Appendix A: DESE Chart of Accounts (Continued)

Expenditures - Functional Classification

This section specifies the criteria for reporting functional categories of expenditures and gives the specific items that should be reported under these categories. Reporting of municipal expenditures must also comply with reporting instructions entitled: "Reporting by Municipal Agencies".

NEW	Code	Function Name	Description	Object Codes
Administration				
	1110	School Committee	Record School Committee expenditures by object. For the City/Town, record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).	Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1210	Superintendent	Record Superintendent's Office expenditures by object. <i>This should correspond to EPIMS job code 1200.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1220	Assistant Superintendents	Record Assistant Superintendent expenditures by object. <i>This should correspond to EPIMS job code 1201.</i> <i>Do not record Assistant Superintendent for Business and Finance in this function. Reserve for Business and Finance Office (1410).</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1230	Other District-Wide Administration	Record Other Districtwide Administration expenditures by object, including, but not limited to, Assistant to Superintendent, Grants Manager, or Director of Planning. <i>This should correspond to EPIMS job code 1205. Note: some positions coded as 1205 may also belong in EOYR function 1420, "Human Resources and Benefits."</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	1410	Business and Finance	Record expenditures for Business and Finance including salaries and expenses. <i>This should correspond to EPIMS job code 1202.</i> For City/Town record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses and office expenses).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1420	Human Resources and Benefits	Record expenditures for Human Resources and Employee Benefits Administration. <i>This should correspond to EPIMS job code 1208.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1430	Legal Service for School Committee	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	1435	Legal Settlements	Record expenditures for legal settlements (e.g. costs representing settlements of litigation actions, including opposition legal fees, if part of a settlement).	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	1450	Administrative Technology—Districtwide	Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). <i>Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).</i>	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
Instruction				
Instructional activities involving the teaching of students, supervising of staff, developing and utilizing curriculum materials and related services. Instructional services directly attributable to schools must be reported on a school basis, while district-wide services, such as supervisory may be reported on a district-wide basis.				
Instructional Leadership				
Managers responsible for delivery of student instructional programs at the school and district level.				
FY18	2110	Curriculum Directors (Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2120	Department Heads (Non-Supervisory)	Record expenditures for Curriculum Directors (2110) and Department Heads by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and do not serve in a supervisory capacity. <i>This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2130	Instructional Technology Leadership and Training	Report staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists. <i>This function should correspond to EPIMS job codes 1201, 1224, and 2330.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	2210	School Leadership	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff. <i>This should correspond to EPIMS job codes 1305 and 1310.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2250	Administrative Technology and Support—Schools	All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Teachers				
FY18	2305	Teachers, Classroom	Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. <i>Stipends related to non-teaching functions (e.g. athletics coaches, club advisors) should not be included here. This should correspond with EPIMS job codes 2305-2310.</i>	Professional Salaries (01)
Other Teaching Services				
	2320	Medical/Therapeutic Services	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including BCBA, OT, PT, Speech and Vision. <i>Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs. These costs should not be reported as tuition. This should correspond with EPIMS job codes 3326, 3327, 3411, 3421, 3431, 3441, 3451, and 3461.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)
FY18	2324	Substitutes, Long-Term	Record expenditures for long-term substitutes who cover extended absences or vacant positions. Include permanent substitutes if they are certified. <i>This should correspond to EPIMS job code 2325.</i>	Professional Salaries (01) Other Salaries (03) Contracted Services (04)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
FY18	2325	Substitute Teachers, Short-Term	Record expenditures for short-term substitutes who cover short-term absences related to any reason, including allowing teachers to participate in professional development activities.	Other Salaries (03) Contracted Services (04)
	2330	Paraprofessionals	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction (includes American Sign Language Specialists). <i>This should correspond to EPIMS job codes 3323 and 4100.</i>	Other Salaries (03) Contracted Services (04)
	2340	Librarians/Media Center Directors	Record expenditures for salary of Librarians and Media Center Directors (2340). <i>This should correspond to EPIMS job codes 1220 and 3330.</i> For the City/Town, record expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students. This must be entered into Schedule 3.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	2345	Distance Learning and Online Coursework	Costs related to enrolling students in technology-based distance education coursework.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Professional Development				
	2351	Professional Development Leadership	Record expenditures for the salary and expenses of a Director of Professional Development (2351). <i>This should correspond to EPIMS job code 1225. If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY18	2352	Instructional Coaches	Report expenditures for the salary and expenses of staff whose primary function is to provide instructional coaching to teachers. <i>This should correspond to EPIMS job code 2330.</i>	Professional Salaries (01) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
FY18	2354	Stipends for teachers providing instructional coaching	Report expenditures for stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.	Professional Salaries (01)
FY18	2356	Costs for instructional staff to attend professional development	Report expenditures for teachers and instructional support staff (e.g. paraprofessionals) to participate in professional development, both inside and outside the district, including stipends, reimbursements to take courses, registration fees, membership fees, and cost of publications.	Professional Salaries (01) Other Salaries (03) Supplies and Materials (05) Other Expenses (06)
FY18	2358	Outside professional development providers for instructional staff	Report expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Instructional Materials, Equipment and Technology				
FY19	2410	Textbooks	Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities.	Supplies and Materials (05)
	2415	Other Instructional Materials (Libraries)	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	2420	Instructional Equipment	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2430	General Classroom Supplies	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.	Supplies and Materials (05)
	2440	Other Instructional Services	Record expenditures for Other Instructional Services (2440) including field trips. <i>This should correspond to EPIMS job code 3340.</i>	Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2451	Instructional Hardware—Student and Staff Devices (Computers)	Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2453	Instructional Hardware—All Other	Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	2455	Instructional Software and Other Instructional Materials	Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
Guidance, Counseling and Testing				
	2710	Guidance and Adjustment Counselors	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710). <i>This should correspond to EPIMS job codes 3328, 3329, 3350, and 3353.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2720	Testing and Assessment	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720). <i>This should correspond to EPIMS job code 3325.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	2800	Psychological Services	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional. Includes school psychologist, social workers, psychometrists and assistants. <i>This should correspond to EPIMS job codes 3360, 3361, 3370 and 3371.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Pupil Services				
	3100	Attendance and Parent Liaison Services	Record expenditures for Attendance & Parent Liaison Services (3100). Include the salary and expenses for truancy officers (investigatory services) and parent information centers (e.g. Professional Salaries 01). <i>This should correspond to EPIMS job code 3332.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	3200	Medical/Health Services	<p>Record expenditures for Medical/Health Services (3200) including, but not limited to, school physicians, school nurses, and school medical supplies. <i>This should correspond to EPIMS job codes 1226, 5010, 5015, 5020, and 5021.</i></p> <p>For the City/Town, Record expenditures for Health Services (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3300	Transportation Services	<p>Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Only record expenditures for Transportation Services to and from school once daily. Expenditures may include:</p> <ul style="list-style-type: none"> Salaries, student transportation supervisors, dispatchers, school bus drivers, and school bus maintenance personnel Salaries or the prorated share of salaries, clerical and support staff Fuel, lubrication, tires, and school bus maintenance Contracted services Insurance premiums for student transportation services School bus monitors <p>In Regular Day (Col. 1), record expenditures for racial imbalance and day care transportation. Record expenditures for homeless transportation. In Special Education (Col. 2), record Special Education transportation expenditures to and from approved Chapter 766 private schools.</p> <p>DO NOT record expenditures for transporting nonpublic pupils in this section.</p> <p>DO NOT record as expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08].</p> <p><i>Transportation costs by program must reconcile with costs and students reported on Schedule 7.</i></p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	3400	Food Services	<p>Record expenditures for Food Services (3400), including</p> <ul style="list-style-type: none"> Salaries, school lunch supervisors, food preparers, kitchen personnel, and aides Food and supplies Salaries or the prorated share of salaries, clerical and support staff Contracted services Dues and subscriptions Travel expenses for staff <p>In Schedule 1, only record expenditures from appropriated funds.</p> <p>Reported the cost of writing off uncollected debt in Other Expenses (06).</p> <p>In Schedule 1.C.2., report expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3510	Athletics	<p>Record only the expenditures from appropriated funds used to support Athletics (3510), including:</p> <ul style="list-style-type: none"> Salaries, coaches, trainers, and assistants in intramural and interscholastic sports Contracted services Transportation services for students to and from athletic events Athletic rental services Uniforms Athletic supplies and materials Dues and subscriptions Travel expenses for staff <p>In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	3520	Other Student Activities	Record only the expenditures from appropriated funds used to support Other Student Activities (3520), including: <ul style="list-style-type: none"> • Salaries, musical directors, drama coaches, and other extra-curricular personnel • Salaries or the prorated share of salaries, clerical and support staff • Printing • Dues and subscriptions • Supplies and materials • Transportation services for students to and from activities • Travel expenses for staff In Schedule 1.C.2., report expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	3600	School Security	Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel. <i>This should correspond to EPIMS job code 3331.</i> For the City/Town, record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Operations and Maintenance				
Housekeeping activities relating to the physical plant and maintenance activities for grounds, buildings and equipment. Expenditures classified as a 4000 expenditure <i>must not exceed</i> the per project dollar limit for extraordinary maintenance or for non-instructional equipment.				
	4110	Custodial Services	Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4120	Heating of Buildings	Record expenditures for Heating of Buildings (4120) including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	4130	Utility Services	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4210	Maintenance of Grounds	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of groundskeepers, equipment operators, and aides.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4220	Maintenance of Buildings	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4225	Building Security System	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	4230	Maintenance of Equipment	Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	4300	Extraordinary Maintenance	Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000). DO NOT report employee salaries in this category.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
FY19	4400	Technology Infrastructure, Maintenance, and Support—Salaries	Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. <i>This function should correspond to EPIMS job codes 1201, 1224, and 6140.</i>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03)
FY19	4450	Technology Infrastructure, Maintenance, and Support—All Other	Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.	Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Benefits and Fixed Charges				
Retirement and insurance programs, rental of land and buildings, debt service for current loans, and other recurring items, which are not generally provided for under another function.				
	5100	Employer Retirement Contributions	Record expenditures for Employee Retirement (5100), including contributions to employee retirement systems, social security contributions, contributions to pension plans and Medicaid contributions.	No objects
	5150	Employee Separation Costs	Record expenditures for Employee Separation (5150), including costs attributed to an employee's termination/retirement. Includes vacation pay, sick leave buyback and other benefits payable upon termination/retirement.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04)

NEW	Code	Function Name	Description	Object Codes
	5200	Insurance for Active Employees	Record expenditures for Insurance for Active Employees, including employee unemployment, health, and life insurance premiums or payments, and workers' compensation for active employees.	No objects
	5250	Insurance for Retired School Employees	Record expenditures for Insurance for Retired School Employees, including health insurance premiums for retired school employees.	No objects
	5260	Other Non-Employee Insurance	Record expenditures for Other Non-Employee Insurance, including insurance premiums for property, fire, liability, fidelity bonds, and judgments against the school district resulting from self-insurance.	No objects
	5300	Rental Lease of Equipment	Record expenditures for Rental Lease of Equipment (5300) [603 CMR 10.06], including annual operating lease/rental costs. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$100,000) or non-instructional equipment (\$5,000) for a three year period. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	No objects
	5350	Rental Lease of Buildings	Record expenditures for Rental Lease of Buildings (5350) [603 CMR 10.06], including annual capital lease/rental costs. After the third rental year the cost must be reported as a 7000 (fixed asset) expenditure. Do not include lease/purchase agreements, except in circumstances allowed by school finance regulations. [Guidelines: See Appendix A].	No objects
	5400	Short Term Interest RANs	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANs) (due in one year or less) for interest (5400) [603 CMR 10.06].	No objects
	5450	Short Term Interest BANS	Expenditures by the school committee (regional school districts only): Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450). Expenditures by the city/town: Record expenditures for Short Term Interest BANS (5450), annual interest charge on short-term borrowing for bond anticipation notes (BANS) for school purposes.	No objects

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	5500	Other Fixed Charges	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for Medicaid billing.	No objects
	5550	School Crossing Guards	Record expenditures for School Crossing Guards (5550).	No objects
	5990	Indirect Cost Transfers	Record expenditures charged to grants for indirect cost transfers.	
Community Services				
Services provided by the school district for the community as a whole, or some segment of the community.				
	6200	Civic Activities	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6300	Recreation Services	Record expenditures for Recreation (6300) by object.	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
	6800	Health Services to Non-Public Schools	Record by major program area and by object, expenditures for Non-Public School Health (6800).	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)

NEW	Code	Function Name	Description	Object Codes
	6900	Transportation to Non-Public Schools	Record by major program area and object, expenditures for Transporting Non-public pupils to and from school regardless of distance (6900). Costs can include: <ul style="list-style-type: none"> Salaries, student transportation supervisors, dispatchers, school bus drivers, school bus maintenance personnel Salaries or the prorated share of salaries, clerical and support staff Fuel, lubrication, tires and school bus repairs Contracted service Insurance premiums School bus monitors <p>Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230.</p>	Professional Salaries (01) Clerical Salaries (02) Other Salaries (03) Contracted Services (04) Supplies and Materials (05) Other Expenses (06)
Acquisition, Improvement and Replacement of Fixed Assets				
<p>Acquisition of land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or acquisition of initial or additional <i>non instructional</i> equipment exceeding the \$5,000 unit cost and \$100,000 extraordinary maintenance cost as defined in 603 CMR 10.00. Costs corresponding to revenue received as a lump sum or progress payment revenue receipt from MSBA whether or not outstanding BANs exist. Costs directly related to a school construction project supported through local appropriation.</p> <p>Expenditures should include the principal portion of a loan (including BANs), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANs exist.</p> <p>Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment (\$5,000) unless part of a school construction project. See Guidance for Reporting Revenue and Expenditures for School Construction.</p>				
	7100	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Sites (7100), including purchase of school building sites, improvement of school building sites, grading, landscaping, sewers, storm drains, retaining walls, and surfacing, capital leases costs, and the principal portion of a loan not reported in 8100.	No objects

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	7200	Purchase of Land and Buildings (7100, 7200)	Record capital expenditures for Acquisition and Improvement of Buildings (7200), including construction of buildings, acquisition of existing buildings, additions to existing buildings, acquisitions of portable school buildings/classrooms, rehabilitation of school buildings, lease/purchase of buildings, capital leases, and principal portion of a loan not reported in 8100.	No objects
	7300	Equipment (7300, 7400)	Record capital expenditures for Acquisition and Improvement of Equipment (7300), including acquisition of new, non-instructional school equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, acquisition of school furniture and fixtures (bulk purchases), acquisition of school machinery, lease/purchase of equipment, capital leases, and No objects principal portion of a loan not reported in 8100.	No objects
	7350	Capital Technology	Record expenditures for Capital Technology (7350), including hardware or other technology purchases exceeding the \$5,000 unit cost, capital leases, lease/purchase of capital technology, and the principal portion of a loan not reported in 8100.	No objects
	7400	Equipment (7300, 7400)	Record capital expenditures for Replacement of Equipment (7400), including capital leases, lease/purchase of equipment, replacement of non-instructional equipment having a useful life of more than one year and an acquisition cost of more than \$5,000, and the principal portion of a loan not reported in 8100.	No objects
	7500	Motor Vehicles (7500, 7600)	Record capital expenditures for Acquisition of Motor Vehicles (7500), including the purchase of passenger vehicles for school administrative use, purchase of trucks for school maintenance use, purchase of school buses, lease/purchase of motor vehicles, trucks or buses, capital leases, and the principal portion of a loan not reported in 8100.	No objects
	7600	Motor Vehicles (7500, 7600)	Record capital expenditures for Replacement of Motor Vehicles (7600), including	No objects

NEW	Code	Function Name	Description	Object Codes
Debt Retirement and Service				
Retirement of debt and payment of interest and other debt costs. Principal and interest on <i>current</i> loans are not part of this function, but are reported in fixed charges (5400/5450).				
	8100	Debt Retirement/School Construction	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures relating to Long Term Debt Retirement/School Construction, Principal (8100), including the annual principal of loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.	No objects
	8200	Debt Service/School Construction	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures relating to Long Term Debt Service/School Construction, Interest (8200), including the annual Interest on bonds and loans used to finance the purchase or construction of schools. DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS). DO NOT include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.	No objects
	8400	Debt Service/Educ and Other (8400, 8600)	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Educational Expenditures (8400), including annual Interest on bonds and loans used to finance the purchase of educational expenditures and for other equipment and maintenance costs, such as books, instructional equipment, and extraordinary maintenance. <i>Report the principal of these loans in the cost category of the purchase (e.g. fixed assets, instructional technology, etc.). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).</i>	No objects

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	8600	Debt Service/Educ and Other (8400, 8600)	Only report in the school committee appropriation if you are reporting for a regional school district. Municipal districts report in city/town expenditures. Record annual expenditures related to Long Term Debt Service/Other Equipment and Maintenance Costs (8600), including the annual Interest on bonds and loans used to finance the purchase of non-instructional equipment, and to pay for capital maintenance projects in excess of one hundred thousand dollars (\$100,000). <i>Principal costs should be reported in the appropriate 7000 series</i>	No objects
Programs with Other School Districts				
Transfers of payments to other school districts or to non-public schools for services provided to students residing in the sending city or town.				
	9100	Tuition to Mass. Schools	Record, by major program area, tuition payments to other Massachusetts school districts (9100), including tuition or transfer payments to other public school districts in Massachusetts for resident students.	No objects
	9110	Tuition for School Choice	School Choice Tuition (9110) is treated as an expenditure. School Committee - Regional School Districts Only Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases, choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment. City/Town Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	No objects

NEW	Code	Function Name	Description	Object Codes
	9120	Tuition to Commonwealth Charter Schools	Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures. School Committee - Regional School Districts Only Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases, choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment. City/Town Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	No objects
	9125	Tuition to Horace Mann Charter Schools	Tuition to Commonwealth (9120) and Horace Mann Charter Schools (9125) are treated as expenditures. School Committee - Regional School Districts Only Tuition payments to choice or charter schools by a regional school district are calculated by DESE and sent to DOR, and deducted from its Chapter 70 payment. These amounts are populated on the EOYR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases, choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice assessment in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment. City/Town Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment.	No objects

Appendix A: DESE Chart of Accounts (Continued)

NEW	Code	Function Name	Description	Object Codes
	9200	Tuition to Out-of-State Schools	Record, by major program area, Tuition to Out-of-State Schools (9200), tuition or transfer payments to school districts in other states for resident students.	<i>No objects</i>
	9300	Tuition to Non-Public Schools	Record, by major program area, Tuition to Non-Public Schools (9300), tuition or transfer payments to non-public schools for resident students.	<i>No objects</i>
	9400	Tuition to Collaboratives	Record, by major program, tuition payments to Collaboratives (9400) for tuition paid to Collaboratives for resident students. Report other Collaborative-provided services in the appropriate function.	<i>No objects</i>
	9500	Regional School Assessment	Record payment for assessments to member regional school districts (9500) in accordance with regional school district agreements. Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.	<i>No objects</i>

Object Code Expenditures

This section defines the category of goods or services purchased under the functional categories defined above.

01 Salaries Professional

The full-time, part-time and prorated portions of payments to personnel services of a professional nature rendered to an education plan. Categories included as professional are Superintendents, Principals, Supervisors, Teachers, Librarians, Counselors, Psychologists and other professional educators.

02 Salaries Secretarial and Clerical

Payments for a grouping of assignments to perform the activities of preparing, transferring, transcribing, systematizing or preserving communications, records and transactions, regardless of the level of skills required.

03 Salaries Other

Payment for a grouping of assignments regardless of level of difficulty that relate to supportive services. Included as other salaries: Custodians, Aides, Substitutes, Paraprofessional, Food Service Personnel, School Bus Drivers, Cross Walk Guards and other classified salaries not identified as professional, secretarial and clerical.

04 Contract Services

Payments for services rendered by personnel who are not on the payroll and are not regular employees, including all related expenses covered by the contract.

05 Supplies and Materials-

Materials and items of an expendable nature that is consumed, worn out or deteriorated in use, loses its identity through fabrication or incorporation into a different or more complex unit or substance. These items are defined as having a unit price of under \$5,000.

06 Other Expenditures -

Expenditures not chargeable to another object code, such as dues, subscriptions and travel for staff. (food, coal, fuel oil, gas, steam, wood, file servers)

09 Transfers –

Payments to other local educational agencies, (LEAs) and regional school districts for services rendered. This object code includes all of functional code 9000.

Appendix B: NESDEC Enrollment Report



School District: Concord, MA

1/11/2021

Historical Enrollment By Grade																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-8	PK-8
2005	108	2010-11	34	230	215	227	199	214	214	205	206	203	0	0	0	0	0	1913	1947
2006	124	2011-12	36	199	231	236	233	201	223	218	209	205	0	0	0	0	0	1955	1991
2007	94	2012-13	40	226	215	256	245	243	217	243	234	221	0	0	0	0	0	2100	2140
2008	103	2013-14	26	233	235	235	267	247	246	212	235	242	0	0	0	0	0	2152	2178
2009	126	2014-15	22	198	234	241	241	250	237	240	210	241	0	0	0	0	0	2092	2114
2010	109	2015-16	28	225	207	240	237	238	246	239	232	208	0	0	0	0	0	2072	2100
2011	101	2016-17	28	209	237	216	245	234	232	239	249	227	0	0	0	0	0	2088	2116
2012	106	2017-18	25	220	205	241	223	233	242	229	248	247	0	0	0	0	0	2088	2113
2013	128	2018-19	25	208	234	207	242	213	234	246	235	255	0	0	0	0	0	2074	2099
2014	100	2019-20	25	209	218	237	213	238	215	241	239	237	0	0	0	0	0	2047	2072
2015	107	2020-21	39	175	218	219	229	209	233	216	230	238	0	0	0	0	0	1967	2006

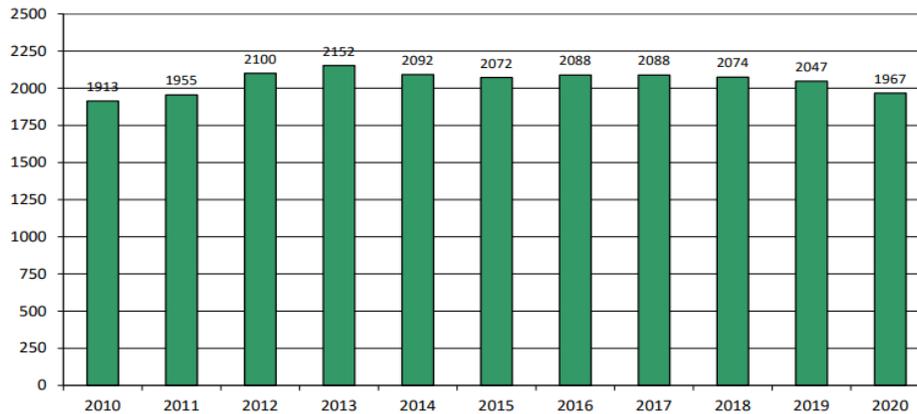
Historical Enrollment in Grade Combinations									
Year	PK-5	K-5	K-6	K-8	5-8	6-8	7-8	0	0
2010-11	1333	1299	1504	1913	828	614	409	0	0
2011-12	1359	1323	1541	1955	855	632	414	0	0
2012-13	1442	1402	1645	2100	915	698	455	0	0
2013-14	1489	1463	1675	2152	935	689	477	0	0
2014-15	1423	1401	1641	2092	928	691	451	0	0
2015-16	1421	1393	1632	2072	925	679	440	0	0
2016-17	1401	1373	1612	2088	947	715	476	0	0
2017-18	1389	1364	1593	2088	966	724	495	0	0
2018-19	1363	1338	1584	2074	970	736	490	0	0
2019-20	1355	1330	1571	2047	932	717	476	0	0
2020-21	1322	1283	1499	1967	917	684	468	0	0

Historical Percentage Changes			
Year	K-8	Diff.	%
2010-11	1913	0	0.0%
2011-12	1955	42	2.2%
2012-13	2100	145	7.4%
2013-14	2152	52	2.5%
2014-15	2092	-60	-2.8%
2015-16	2072	-20	-1.0%
2016-17	2088	16	0.8%
2017-18	2088	0	0.0%
2018-19	2074	-14	-0.7%
2019-20	2047	-27	-1.3%
2020-21	1967	-80	-3.9%
Change		54	2.8%

©New England School Development Council • 508-481-9444 • www.nesdec.org



K-8, 2010-2020



©New England School Development Council • 508-481-9444 • www.nesdec.org

Appendix B: NESDEC Enrollment Report (Continued)



School District: Concord, MA 1/11/2021

Enrollment Projections By Grade*																			
Birth Year	Births	School Year	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	UNGR	K-8	PK-8
2015	107	2020-21	39	175	218	219	229	209	233	216	230	238	0	0	0	0	0	1967	2006
2016	119	2021-22	40	229	184	220	222	223	210	237	213	232	0	0	0	0	0	1970	2010
2017	111	2022-23	41	213	241	186	223	216	224	214	233	215	0	0	0	0	0	1965	2006
2018	89	(prov.) 2023-24	42	171	224	243	189	217	217	228	211	236	0	0	0	0	0	1936	1978
2019	116	(prov.) 2024-25	43	223	180	226	247	184	218	221	224	213	0	0	0	0	0	1936	1979
2020	108	(est.) 2025-26	44	208	235	182	229	240	185	222	217	226	0	0	0	0	0	1944	1988
2021	109	(est.) 2026-27	45	209	219	237	185	223	241	188	218	219	0	0	0	0	0	1939	1984
2022	107	(est.) 2027-28	46	205	220	221	241	180	224	245	185	220	0	0	0	0	0	1941	1987
2023	106	(est.) 2028-29	47	203	216	222	224	235	181	228	241	187	0	0	0	0	0	1937	1984
2024	109	(est.) 2029-30	48	210	213	218	225	218	236	184	224	244	0	0	0	0	0	1972	2020
2025	108	(est.) 2030-31	49	207	221	215	221	219	219	240	181	226	0	0	0	0	0	1949	1998

Note: Ungraded students (UNGR) often are high school students whose anticipated years of graduation are unknown, or students with special needs - UNGR not included in Grade Combinations for 7-12, 9-12, etc.
Based on an estimate of births Based on children already born Based on students already enrolled

Projected Enrollment in Grade Combinations*									
Year	PK-5	K-5	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2020-21	1322	1283	1499	1967	917	684	468	0	0
2021-22	1328	1288	1525	1970	892	682	445	0	0
2022-23	1344	1303	1517	1965	886	662	448	0	0
2023-24	1303	1261	1489	1936	892	675	447	0	0
2024-25	1321	1278	1499	1936	876	658	437	0	0
2025-26	1323	1279	1501	1944	850	665	443	0	0
2026-27	1359	1314	1502	1939	866	625	437	0	0
2027-28	1337	1291	1536	1941	874	650	405	0	0
2028-29	1328	1281	1509	1937	837	656	428	0	0
2029-30	1368	1320	1504	1972	888	652	468	0	0
2030-31	1351	1302	1542	1949	866	647	407	0	0

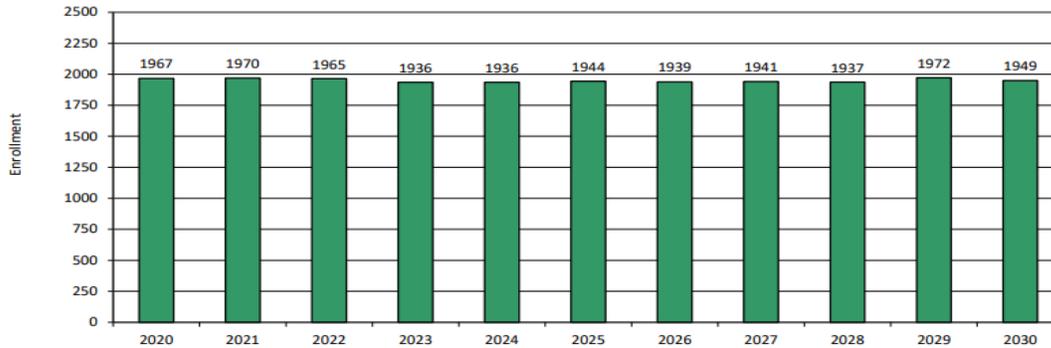
Projected Percentage Changes			
Year	K-8	Diff.	%
2020-21	1967	0	0.0%
2021-22	1970	3	0.2%
2022-23	1965	-5	-0.3%
2023-24	1936	-29	-1.5%
2024-25	1936	0	0.0%
2025-26	1944	8	0.4%
2026-27	1939	-5	-0.3%
2027-28	1941	2	0.1%
2028-29	1937	-4	-0.2%
2029-30	1972	35	1.8%
2030-31	1949	-23	-1.2%
Change		-18	-0.9%

*Projections should be updated annually to reflect changes in in/out-migration of families, real estate sales, residential construction, births, and similar factors.

©New England School Development Council • 508-481-9444 • www.nesdec.org



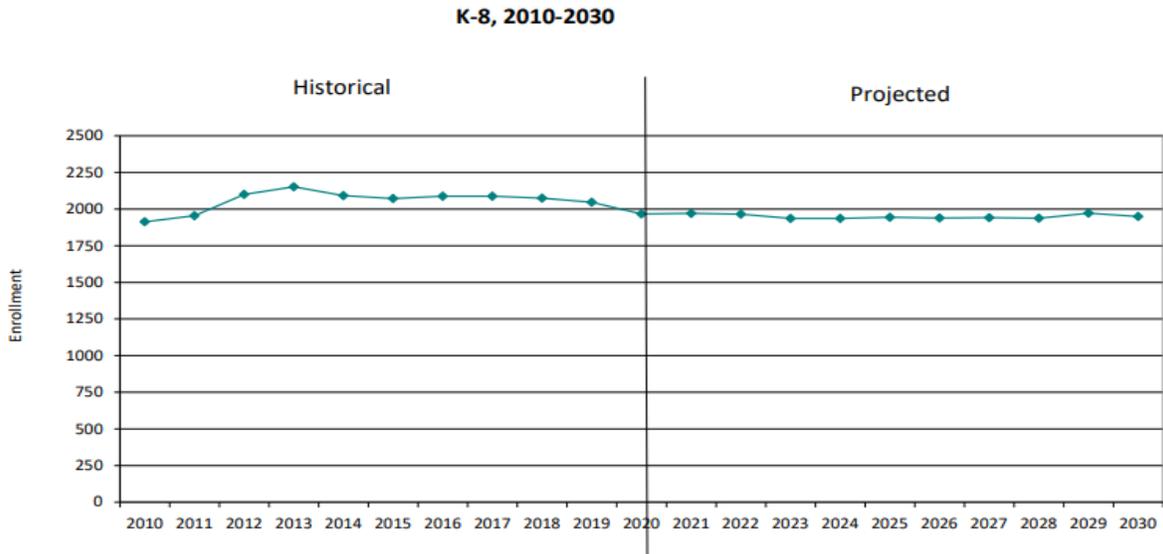
K-8 To 2030 Based On Data Through School Year 2020-21



©New England School Development Council • 508-481-9444 • www.nesdec.org

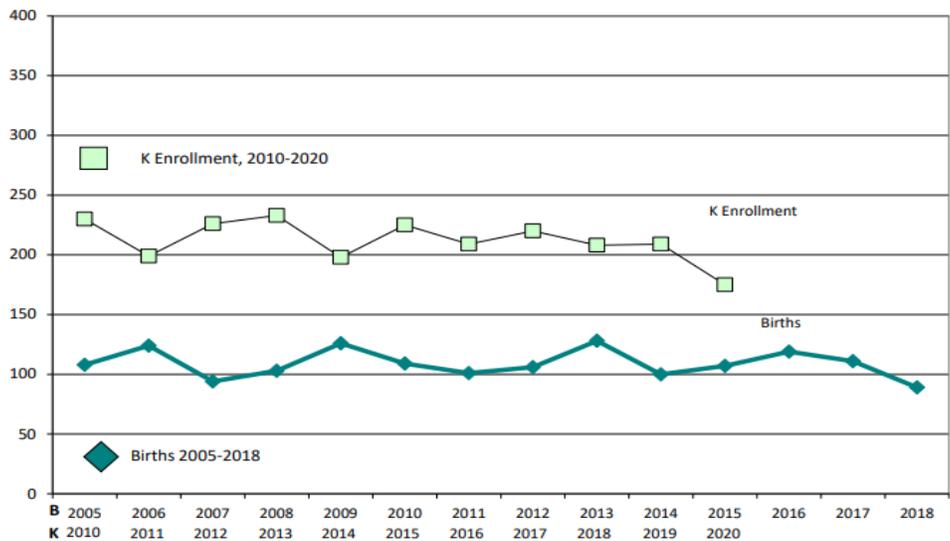
Appendix B: NESDEC Enrollment Report (Continued)

Concord, MA Historical & Projected Enrollment



©New England School Development Council • 508-481-9444 • www.nesdec.org

Concord, MA Birth-to-Kindergarten Relationship



©New England School Development Council • 508-481-9444 • www.nesdec.org

Appendix B: NESDEC Enrollment Report (Continued)



Building Permits Issued		
Year	Single-Family	Multi-Units
2005	18	6
2016	54	0
2017	44	0
2018	50	0
2019	28	2
2020	29 to date	0 to date

Source: HUD and Building Department

Enrollment History		
Year	Career-Tech 9-12 Total	Non-Public K-12 Total
2005-06	n/a	n/a
2016-17	n/a	266
2017-18	n/a	306
2018-19	n/a	n/a
2019-20	n/a	277
2020-21	n/a	194

Residents in Non-Public Independent and Parochial Schools (General Education)														
Enrollments as of Oct. 1	K	1	2	3	4	5	6	7	8	9	10	11	12	K-12 TOTAL
	9	9	10	13	23	24	42	30	34	0	0	0	0	194

K-12 Home-Schooled Students	
2020	16

K-12 Residents in Charter or Magnet Schools, or "Choiced-out"	
2020	2

K-12 Special Education Outplaced Students	
2020	24

K-12 Tuitioned-In, Choiced-In, & Other Non-Residents	
2020	0

The above data were used to assist in the preparation of the enrollment projections. If additional demographic work is needed, please contact our office.

©New England School Development Council • 508-481-9444 • www.nesdec.org

Appendix C: Capital List

<u>Project Description</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>Comments</u>
Elementary ERU's & Flooring						
Carpet/Tile Replacement	25,000	55,000	55,000	50,000		Carpet and tile replacement across the 3 elementary schools/May do tile only
ERU Replacement	665,000				750,000	Planned replacement of equipment and retrofit as needed FY22 Thoreau and FY26 Willard
Total Elementary	690,000	55,000	55,000	50,000	750,000	
<u>Project Description</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>Comments</u>
Alcott						
New condensing boiler and controls		250,000				Energy savings/no asbestos
Sidewalk repairs		25,000				
Total Alcott	0	275,000	0	0	0	
<u>Project Description</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>Comments</u>
Thoreau						
Integrated Playground	25,000					Integrated Playground at Thoreau/Phase in
Total Thoreau	25,000	0	0	0		

Appendix C: Capital List (Continued)

<u>Project Description</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>Comments</u>
Willard						
RTU Exterior insulation replacement		45,000				Insulation is delaminating from duct work which reduces energy efficiency
Walkway repairs		25,000				Repair damaged concrete walks
Exterior lighting replacement bollard style		25,000				Lighting replacement
Total Willard	0	95,000	0	0	0	
<u>Project Description</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>Comments</u>
Peabody Building						
Reserved for life safety and health	50,000	50,000				Contingency for aging facilities
Total Peabody	50,000	50,000	0	0	0	
<u>Project Description</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>Comments</u>
Sanborn Building						
Reserved for life safety and health	50,000	50,000				Contingency for aging facilities
Total Sanborn	50,000	50,000	0	0	0	

Appendix C: Capital List (Continued)

<u>Project Description</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>Comments / Building Total</u>
Ripley Building/Knox Trail						
Install Roof Top Units 4 Pods	75,000					Engineering and partial install. Green Communities grant for remaining costs
Boiler Replacement/mechanical equipment replacement			350,000			To replace existing boiler from 1957. Energy efficiency gains for the building will approach 20%
Domestic water and heating pipe replacement				850,000	150,000	Includes Asbestos Abatement
Exterior door replacement		25,000				Ripley exterior door replacement
Paving Parking lot & sidewalk	10,000	175,000				Fix potholes in FY22 and repave existing parking lot in FY23.
Replace flooring throughout		65,000	220,000			Removal of and replacement of Vinyl Asbestos Flooring
Exterior repairs and painting		75,000				General cosmetic
Knox Trail Bus Roof Snow Sweep		35,000				https://scrapersystems.com/wp-content/uploads/2019/09/bus-model-880B.jpg
Install connection to sewer system			275,000			Connect the building to town sewer due to aging 1957 septic system. This will need to be revisited with the Town.
Total Ripley	85,000	375,000	845,000	850,000	150,000	
<u>Yearly Totals</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	<u>900,000</u>	-



PEACE – student at Willard got creative one morning after a snowfall.

Appendix D: Special Revenue Charts

The following chart details the beginning and ending balances of the CPS Revolving, Gift, and other fund activity accounts.

Fund	7/1/2020 Balance	Program Revenues	Program Expenditures	06/30/2020 Balance
Athletic Revolving Account	51,774	5,751	442	57,083
Circuit Breaker Revolving Account	544,997	808,334	544,997	808,334
Extra Curricula Revolving Account	1,657			1,657
Federal Grants	(494)	695,953	684,878	10,581
Preschool Revolving Fund	-	88,554	88,554	-
Integrated Preschool Revolving Gift Account	1,922	2,049	2,165	1,806
Lost Book Revolving Account	1,233	475		1,708
Music Gift Account	9,075	603	853	8,825
METCO Grants	-	577,507	577,507	-
Parent Teacher Group (PTG) Revolving Accounts	31,327	4,105	4,105	31,327
Private Grants	127,565	5,037	67,442	65,160
School Lunch Revolving Account	249,138	397,888	392,152	254,874
Stars Grant	7,428	6,400	6,625	7,203

Note: Revolving, Gift, and other funds cannot be used as a funding source to the General Fund

Appendix E: CPS School Committee Approved Line Item Budget

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Pre-School	Integrated Pre-school Sub Salary	-	0.00	3,210	3,210	0.00	0.00	100.00%
Pre-School	Pre-School Teaching Salary	803,782	7.80	850,248	46,466	7.80	0.00	5.78%
Pre-School	Pre-School Contr. Services	77,225	0.00	56,500	-20,725	0.00	0.00	-26.84%
Pre-School	Pre-School Software	-	0.00	4,256	4,256	0.00	0.00	100.00%
Pre-School	Pre-School Aides/Tutors	348,668	9.85	327,828	-20,840	8.03	-1.82	-5.98%
Pre-School	Pre-School S/M	14,500	0.00	14,500	-	0.00	0.00	-
Pre-School	Pre-School Nurses Salary	75,512	0.80	77,591	2,079	0.80	0.00	2.75%
Pre-School	PRESCHOOL TUITION-OFFSET	-70,000	0.00	-140,000	-70,000	0.00	0.00	100.00%
1-Preschool Totals:		1,249,687	18.45	1,194,133	-55,554	16.63	-1.82	-4.45%
Elementary	Curr. Center Specialists Salary	61,432	0.50	37,500	-23,932	0.50	0.00	-38.96%
Elementary	Curriculum Center Textbooks	11,472	0.00	11,587	115	0.00	0.00	1.00%
Elementary	Curr. Center Teaching S/M	45,953	0.00	50,548	4,595	0.00	0.00	10.00%
Elementary	Curr. Center Field Trips Salary	8,000	0.00	18,000	10,000	0.00	0.00	125.00%
Elementary	Field Trip Admission Fees	26,000	0.00	45,223	19,223	0.00	0.00	73.93%
Elementary	Elem. ELL S/M	5,200	0.00	5,720	520	0.00	0.00	10.00%
Elementary	For. Lang. Elem. Tch. S/M	8,748	0.00	8,673	-75	0.00	0.00	-0.86%
Elementary	Elem. Guid. Home Tutor Sal.	2,750	0.00	3,400	650	0.00	0.00	23.64%
Elementary	Elementary Clerical Salary	50,158	0.60	51,582	1,424	0.60	0.00	2.84%
Elementary	Summer School Elem Teaching	30,362	0.00	30,362	-	0.00	0.00	0.00%
Elementary	Elem. P.E. Longevity	5,060	0.00	5,720	660	0.00	0.00	13.04%
Elementary	Curr. Ctr. Prof. Dev. Providers	60,882	0.50	37,500	-23,382	0.50	0.00	-38.41%
Elementary	Elem. Reading S/M	44,412	0.00	48,854	4,442	0.00	0.00	10.00%
Elementary	Elem. SPED Legal Services	20,000	0.00	-	-20,000	0.00	0.00	-100.00%
Elementary	Elem SPED Administrator Salary	47,663	0.30	-	-47,663	0.00	-0.30	-100.00%
Elementary	Elem. SPED Clerical Salary	38,051	0.60	38,602	551	0.60	0.00	1.45%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Elementary	Elem. SPED Administrator S/M	4,700	0.00	2,000	-2,700	0.00	0.00	-57.45%
Elementary	Elem. Team Chair Salary	11,044	0.10	-	-11,044	0.00	-0.10	-100.00%
Elementary	Elem. SPED Longevity	5,500	0.00	5,500	-	0.00	0.00	0.00%
Elementary	Elem. SPED Summer Teachers	69,075	0.00	69,075	-	0.00	0.00	0.00%
Elementary	Elem. SPED Evaluation Serv.	20,500	0.00	10,000	-10,500	0.00	0.00	-51.22%
Elementary	Elem. SPED Summer Aides	31,500	0.00	31,500	-	0.00	0.00	0.00%
Elementary	Elem. Sped Home Tutor Salary - 12029	1,500	0.00	6,243	4,743	0.00	0.00	316.20%
Elementary	Elem. SPED Testing S/M	15,000	0.00	15,000	-	0.00	0.00	0.00%
Elementary	Elem. SPED New Equipment	5,000	0.00	5,000	-	0.00	0.00	0.00%
Elementary	Gr. 1 Grade Level Chair Salary	2,341	0.00	2,388	47	0.00	0.00	2.01%
Elementary	Gr. 2 Grade Level Chair Salary	2,341	0.00	2,388	47	0.00	0.00	2.01%
Elementary	Gr. 3 Grade Level Chair Salary	2,341	0.00	2,388	47	0.00	0.00	2.01%
Elementary	Gr. 4 Grade Level Chair Salary	2,341	0.00	2,388	47	0.00	0.00	2.01%
Elementary	Gr. 5 Grade Level Chair Salary	2,341	0.00	2,388	47	0.00	0.00	2.01%
Elementary	K-5 Science Curr. Chair Salary	-	0.00	2,388	2,388	0.00	0.00	100.00%
Elementary	K-5 Math Curr. Chair/Grade Level Chair	2,341	0.00	4,775	2,434	0.00	0.00	103.97%
Elementary	Elementary Nurses Salary	306,410	3.00	319,512	13,102	3.00	0.00	4.28%
Elementary	Elem. Nurse Chair	-	0.00	5,730	5,730	0.00	0.00	100.00%
Elementary	Elem. Bldg. Serv. Wkr. Sal.	545,192	9.00	556,440	11,248	9.00	0.00	2.06%
Elementary	Elem. Bldg. Serv. Wkr. Overtime	50,000	0.00	50,000	-	0.00	0.00	-
100-Elementary District Wide Totals:		1,545,610	14.60	1,488,374	-57,236	14.20	-0.40	-3.70%
Alcott	Alcott Art Teaching Salary -	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
Alcott	Alcott Art Teaching S/M	3,000	0.00	5,209	2,209	0.00	0.00	73.63%
Alcott	Alcott Instr. Tech. Specialist	118,656	1.00	121,876	3,220	1.00	0.00	2.71%
Alcott	Alcott Computer S/M	11,500	0.00	11,500	-	0.00	0.00	-
Alcott	Alcott Computer Hardware	60,000	0.00	60,000	-	0.00	0.00	-
Alcott	Alcott Computer Software	15,000	0.00	45,397	30,397	0.00	0.00	202.65%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Alcott	Alcott Science S/M	14,614	0.00	16,075	1,461	0.00	0.00	10.00%
Alcott	Alcott Math S/M	25,459	0.00	28,004	2,545	0.00	0.00	10.00%
Alcott	Alcott Social Studies S/M	10,197	0.00	10,197	-	0.00	0.00	-
Alcott	Alcott Kindergarten Tch. Salary	472,052	4.00	418,377	-53,675	3.00	-1.00	-11.37%
Alcott	Alcott K Longevity	5,500	0.00	6,050	550	0.00	0.00	10.00%
Alcott	Alcott Kindergarten Aides Salary	130,526	4.00	99,207	-31,319	3.00	-1.00	-23.99%
Alcott	Alcott Kindergarten S/M	2,250	0.00	3,738	1,488	0.00	0.00	66.13%
Alcott	Alcott Principal S/M	3,597	0.00	3,200	-397	0.00	0.00	-11.04%
Alcott	Alcott Elem. Teaching Salary	2,217,024	22.00	2,175,868	-41,156	20.00	-2.00	-1.86%
Alcott	Alcott Elem. Longevity	12,430	0.00	11,770	-660	0.00	0.00	-5.31%
Alcott	Alcott Elem. Aides Salary	51,307	1.25	51,424	117	1.25	0.00	0.23%
Alcott	Alcott Reg. Ed. Tutor Salary	229,600	8.29	147,411	-82,189	8.29	0.00	-35.80%
Alcott	Alcott Elementary Language Arts S/M	25,083	0.00	11,663	-13,420	0.00	0.00	-53.50%
Alcott	Alcott Copier Maintenance	1,474	0.00	1,474	-	0.00	0.00	-
Alcott	Alcott Elem. Teaching S/M	13,025	0.00	17,725	4,700	0.00	0.00	36.08%
Alcott	Alcott ELL Tch. Salary	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
Alcott	World Language Alcott Tch. Salary	78,861	1.20	84,276	5,415	1.20	0.00	6.87%
Alcott	Alcott Guidance Salary	126,709	1.00	129,894	3,185	1.00	0.00	2.51%
Alcott	Alcott Guidance S/M	-	0.00	834	834	0.00	0.00	100.00%
Alcott	Alcott Media Specialists Salary	109,025	1.00	118,017	8,992	1.00	0.00	8.25%
Alcott	Alcott Library Aide Salary	5,850	0.22	5,850	-	0.22	0.00	-
Alcott	Alcott Media Elem. AV S/M	1,000	0.00	-	-1,000	0.00	0.00	-100.00%
Alcott	Alcott Library/Media Office S/M - 11151	750	0.00	1,743	993	0.00	0.00	132.40%
Alcott	Alcott Library books	2,500	0.00	7,773	5,273	0.00	0.00	210.92%
Alcott	Alcott Lib/Med Office Periodicals	2,600	0.00	-	-2,600	0.00	0.00	-100.00%
Alcott	Alcott Music Teaching Salary	187,310	1.58	143,997	-43,313	1.58	0.00	-23.12%
Alcott	Alcott Music S/M	873	0.00	813	-60	0.00	0.00	-6.87%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Alcott	Alcott P.E. Teaching Salary	113,270	1.00	116,388	3,118	1.00	0.00	2.75%
Alcott	Alcott P.E. S/M	-	0.00	1,698	1,698	0.00	0.00	100.00%
Alcott	Alcott Prof. Development	-	0.00	11,300	11,300	0.00	0.00	100.00%
Alcott	Alcott Prof. Dev. Sub. Salary	-	0.00	2,750	2,750	0.00	0.00	100.00%
Alcott	Alcott Reading Tch. Salary	73,344	1.00	80,388	7,044	1.00	0.00	9.60%
Alcott	Alcott SPED Teaching Salary	595,497	6.10	541,530	-53,967	6.00	-0.10	-9.06%
Alcott	Alcott Occ. Therapist Salary	112,109	1.00	115,183	3,074	1.00	0.00	2.74%
Alcott	Alcott S/L Pathologist Salary	182,361	1.60	193,200	10,839	1.60	0.00	5.94%
Alcott	Alcott SPED Contr. Services	76,333	0.00	76,333	-	0.00	0.00	-
Alcott	Alcott SPED Tutor Salary	393,497	10.00	339,802	-53,695	8.00	-2.00	-13.65%
Alcott	Alcott SPED Aides Salary	68,162	2.00	37,436	-30,726	1.00	-1.00	-45.08%
Alcott	Alcott SPED Tch. S/M	2,768	0.00	2,772	4	0.00	0.00	0.14%
Alcott	Alcott Psychologist Salary	87,467	1.00	97,205	9,738	1.00	0.00	11.13%
Alcott	Alcott Kindergarten Sub Salary	-	0.00	1,822	1,822	0.00	0.00	100.00%
Alcott	Alcott Substitute Salary	-	0.00	32,000	32,000	0.00	0.00	100.00%
Alcott	Long Term Subs Alcott	35,000	0.00	35,000	-	0.00	0.00	-
Alcott	Alcott K-5 L/A Curr. Specialist Sal	7,499	0.00	4,400	-3,099	0.00	0.00	-41.33%
Alcott	Alcott Principal Salary	287,550	2.00	292,573	5,023	2.00	0.00	1.75%
Alcott	Alcott Princ. Clerical Salary	108,647	2.00	110,774	2,127	2.00	0.00	1.96%
Alcott	Alcott Heating	49,509	0.00	49,509	-	0.00	0.00	-
Alcott	Alcott Electricity	111,358	0.00	100,000	-11,358	0.00	0.00	-10.20%
110-Alcott Totals:		6,485,671	75.24	6,231,655	-254,016	68.14	-7.10	-3.92%
Thoreau	Thoreau Art Teaching Salary	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
Thoreau	Thoreau Art Teaching S/M	3,000	0.00	4,250	1,250	0.00	0.00	41.67%
Thoreau	Thoreau Computer S/M	11,500	0.00	11,500	-	0.00	0.00	-
Thoreau	Thoreau Computer Hardware	60,000	0.00	60,000	-	0.00	0.00	-
Thoreau	Thoreau Computer Software	15,000	0.00	45,397	30,397	0.00	0.00	202.65%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Thoreau	Thoreau Science S/M	14,614	0.00	16,075	1,461	0.00	0.00	10.00%
Thoreau	Thoreau Math S/M	21,638	0.00	22,458	820	0.00	0.00	3.79%
Thoreau	Thoreau Social Studies S/M	9,599	0.00	10,559	960	0.00	0.00	10.00%
Thoreau	Thoreau Kindergarten Tch. Salary	380,242	3.00	373,124	-7,118	3.00	0.00	-1.87%
Thoreau	Thoreau K Longevity	6,160	0.00	5,060	-1,100	0.00	0.00	-17.86%
Thoreau	Thoreau Kindergarten Aides Salary	103,452	3.00	112,545	9,093	3.00	0.00	8.79%
Thoreau	Thoreau Kindergarten S/M	2,125	0.00	2,125	-	0.00	0.00	-
Thoreau	Thoreau Principal S/M	2,125	0.00	1,250	-875	0.00	0.00	-41.18%
Thoreau	Thoreau Elem. Teaching Salary	2,154,524	22.00	2,164,838	10,314	22.00	0.00	0.48%
Thoreau	Thoreau Elem. Longevity - 10427	26,166	0.00	17,710	-8,456	0.00	0.00	-32.32%
Thoreau	Thoreau Elem. Aides Salary - 10424	40,301	1.25	51,424	11,123	1.25	0.00	27.60%
Thoreau	Thoreau Reg. Ed. Tutor Salary	71,540	1.62	26,139	-45,401	0.62	-1.00	-63.46%
Thoreau	Thoreau Elementary Language Arts S/M	26,093	0.00	11,272	-14,821	0.00	0.00	-56.80%
Thoreau	Thoreau Copier Maintenance	2,693	0.00	2,693	-	0.00	0.00	-
Thoreau	Thoreau Elem. Teaching S/M	12,150	0.00	17,680	5,530	0.00	0.00	45.51%
Thoreau	Thoreau ELL Tch. Salary	100,377	1.00	107,266	6,889	1.00	0.00	6.86%
Thoreau	World Lang. Thoreau Tch. Salary	102,277	1.20	110,945	8,668	1.20	0.00	8.48%
Thoreau	Thoreau Social Worker Salary	113,270	1.00	116,388	3,118	1.00	0.00	2.75%
Thoreau	Thoreau Soc. Wkr. S/M	-	0.00	380	380	0.00	0.00	100.00%
Thoreau	Thoreau Media Specialist Salary	73,023	1.00	75,364	2,341	1.00	0.00	3.21%
Thoreau	Thoreau Library Aide Salary - 11105	5,850	0.22	5,850	-	0.22	0.00	-
Thoreau	Thoreau Media AV S/M	1,000	0.00	2,200	1,200	0.00	0.00	120.00%
Thoreau	Thoreau Lib/Med Office S/M	1,000	0.00	1,750	750	0.00	0.00	75.00%
Thoreau	Thoreau Library Books	1,000	0.00	3,000	2,000	0.00	0.00	200.00%
Thoreau	Thoreau Lib/Med Office Periodical	1,000	0.00	2,200	1,200	0.00	0.00	120.00%
Thoreau	Thoreau Music Tch. Salary	116,715	1.55	140,244	23,529	1.55	0.00	20.16%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Thoreau	Thoreau Music S/M	873	0.00	813	-60	0.00	0.00	-6.87%
Thoreau	Thoreau P.E. Tch. Salary	121,764	1.00	126,765	5,001	1.00	0.00	4.11%
Thoreau	Thoreau P.E. S/M	-	0.00	2,700	2,700	0.00	0.00	100.00%
Thoreau	Thoreau Prof. Development	-	0.00	11,300	11,300	0.00	0.00	100.00%
Thoreau	Thoreau Prof. Dev. Sub Salary	2,750	0.00	2,750	-	0.00	0.00	-
Thoreau	Thoreau Reading Tch. Salary	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
Thoreau	Thoreau SPED Teaching Salary -	892,370	9.10	937,438	45,068	10.00	0.90	5.05%
Thoreau	Thoreau Occ. Therapist Salary	111,696	1.00	114,771	3,075	1.00	0.00	2.75%
Thoreau	Thoreau S/L Pathologist Salary	149,056	1.50	189,730	40,674	2.00	0.50	27.29%
Thoreau	Thoreau SPED Contr. Services	65,000	0.00	45,000	-20,000	0.00	0.00	-30.77%
Thoreau	Thoreau SPED Tutor Salary	423,560	10.00	532,395	108,835	12.00	2.00	25.70%
Thoreau	Thoreau SPED Aides Salary	181,033	6.00	226,692	45,659	7.00	1.00	25.22%
Thoreau	Thoreau SPED Tch. S/M	-	0.00	3,750	3,750	0.00	0.00	100.00%
Thoreau	Thoreau Psychologist Salary	118,929	1.00	122,202	3,273	1.00	0.00	2.75%
Thoreau	Thoreau Kindergarten Sub Salary	-	0.00	3,296	3,296	0.00	0.00	100.00%
Thoreau	Thoreau Substitute Salary	-	0.00	35,000	35,000	0.00	0.00	100.00%
Thoreau	Long Term Subs Thoreau	35,000	0.00	35,000	-	0.00	0.00	-
Thoreau	Thoreau SPED Sub Salary	-	0.00	5,735	5,735	0.00	0.00	100.00%
Thoreau	Thoreau K-5 L/A Curr. Specialist Sa	2,809	0.00	2,865	56	0.00	0.00	1.99%
Thoreau	Thoreau Principal Salary	304,770	2.00	310,065	5,295	2.00	0.00	1.74%
Thoreau	Thoreau Prin. Clerical Salary	102,464	2.00	108,286	5,822	2.00	0.00	5.68%
Thoreau	Thoreau Heating	39,497	0.00	45,000	5,503	0.00	0.00	13.93%
Thoreau	Thoreau Electricity	124,728	0.00	130,000	5,272	0.00	0.00	4.23%
120-Thoreau Totals:		6,395,426	72.44	6,760,556	365,130	75.84	3.40	5.71%
Willard	Willard Art Teaching Salary	113,270	1.00	116,388	3,118	1.00	0.00	2.75%
Willard	Willard Art Teaching S/M	3,000	0.00	3,451	451	0.00	0.00	15.03%
Willard	Willard Instr. Tech. Specialist	125,849	1.00	127,705	1,856	1.00	0.00	1.47%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Willard	Willard Computer S/M	11,500	0.00	11,500	-	0.00	0.00	-
Willard	Willard Computer Hardware	60,000	0.00	60,000	-	0.00	0.00	-
Willard	Willard Computer Software	15,000	0.00	46,894	31,894	0.00	0.00	212.63%
Willard	Willard Science S/M	14,614	0.00	16,075	1,461	0.00	0.00	10.00%
Willard	Willard Math S/M	22,258	0.00	24,484	2,226	0.00	0.00	10.00%
Willard	Willard Social Studies S/M	9,718	0.00	10,690	972	0.00	0.00	10.00%
Willard	Willard Kindergarten Salary	355,254	4.00	341,764	-13,490	4.00	0.00	-3.80%
Willard	Willard Kindergarten Aides Salary	140,984	4.00	144,504	3,520	4.00	0.00	2.50%
Willard	Willard Kindergarten S/M	2,300	0.00	2,300	-	0.00	0.00	-
Willard	Willard Principal S/M	1,564	0.00	1,814	250	0.00	0.00	15.98%
Willard	Willard Elem. Teaching Salary	2,073,401	21.00	2,163,248	89,847	21.00	0.00	4.33%
Willard	Willard Elem. Longevity	12,870	0.00	16,280	3,410	0.00	0.00	26.50%
Willard	Willard Elem. Aides Salary	33,346	1.25	51,424	18,078	1.25	0.00	54.21%
Willard	Willard Reg. Ed. Tutor Salary	365,738	8.66	391,488	25,750	9.22	0.56	7.04%
Willard	Willard Elementary Language Arts S/M	26,080	0.00	10,000	-16,080	0.00	0.00	-61.66%
Willard	Willard Copier Maintenance	5,175	0.00	5,175	-	0.00	0.00	-
Willard	Willard Elem. Teaching S/M	14,000	0.00	14,000	-	0.00	0.00	-
Willard	Willard ELL Tch. Salary	109,748	1.00	119,296	9,548	1.00	0.00	8.70%
Willard	For. Lang. Willard Tch. Salary	92,368	1.20	100,882	8,514	1.20	0.00	9.22%
Willard	Willard Social Worker Salary	83,671	1.00	89,815	6,144	1.00	0.00	7.34%
Willard	Willard Soc. Wkr. S/M	-	0.00	300	300	0.00	0.00	100.00%
Willard	Willard Media Specialist Salary	104,046	1.00	109,663	5,617	1.00	0.00	5.40%
Willard	Willard Library Aide Salary	5,850	0.22	5,850	-	0.22	0.00	-
Willard	Willard Media AV S/M	1,000	0.00	-	-1,000	0.00	0.00	-100.00%
Willard	Willard Lib/Med Office S/M	1,000	0.00	500	-500	0.00	0.00	-50.00%
Willard	Willard Library Books	1,488	0.00	2,729	1,241	0.00	0.00	83.40%
Willard	Willard Lib/Med Office Periodical	1,000	0.00	2,735	1,735	0.00	0.00	173.50%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Willard	Willard Music Tch. Salary	158,437	1.55	171,029	12,592	1.55	0.00	7.95%
Willard	Willard Music S/M	873	0.00	813	-60	0.00	0.00	-6.87%
Willard	Willard P.E. Tch. Salary	94,390	1.00	96,988	2,598	1.00	0.00	2.75%
Willard	Willard P.E. S/M	-	0.00	2,500	2,500	0.00	0.00	100.00%
Willard	Willard Prof. Development	-	0.00	11,300	11,300	0.00	0.00	100.00%
Willard	Willard Prof. Dev. Sub Salary	-	0.00	2,750	2,750	0.00	0.00	100.00%
Willard	Willard Reading Tch. Salary	101,468	1.00	111,076	9,608	1.00	0.00	9.47%
Willard	Willard SPED Teaching Salary	579,577	5.10	710,196	130,619	6.00	0.90	22.54%
Willard	Willard Occ. Therapist Salary	111,696	1.00	116,421	4,725	1.00	0.00	4.23%
Willard	Willard S/L Pathologist Salary	113,824	1.50	123,914	10,090	1.50	0.00	8.86%
Willard	Willard SPED Contr. Services	70,000	0.00	70,000	-	0.00	0.00	-
Willard	Willard SPED Tutor Salary	462,629	11.00	444,238	-18,391	10.00	-1.00	-3.98%
Willard	Willard SPED Aides Salary	29,412	1.00	18,111	-11,301	0.57	-0.43	-38.42%
Willard	Willard SPED Tch. S/M	3,068	0.00	3,068	-	0.00	0.00	-
Willard	Willard Psychologist Salary	104,392	1.00	113,475	9,083	1.00	0.00	8.70%
Willard	Willard Kindergarten Sub Salary	-	0.00	2,933	2,933	0.00	0.00	100.00%
Willard	Willard Substitute Salary	-	0.00	32,000	32,000	0.00	0.00	100.00%
Willard	Long Term Subs Willard	35,000	0.00	35,000	-	0.00	0.00	-
Willard	Willard SPED Sub Salary	-	0.00	8,278	8,278	0.00	0.00	100.00%
Willard	Willard Principal Salary	295,322	2.00	300,344	5,022	2.00	0.00	1.70%
Willard	Willard Prin. Clerical Salary	109,886	2.00	110,446	560	2.00	0.00	0.51%
Willard	Willard Heating	28,566	0.00	34,000	5,434	0.00	0.00	19.02%
Willard	Willard Electricity	97,792	0.00	105,000	7,208	0.00	0.00	7.37%
130-Willard Totals:		6,202,424	73.48	6,614,834	412,410	73.51	0.03	6.65%
Middle	Middle Sch. Art Tch. Salary	336,973	3.00	347,932	10,959	3.00	0.00	3.25%
Middle	Middle School Art Software	-	0.00	1,882	1,882	0.00	0.00	100.00%
Middle	M.S. Art Longevity	5,060	0.00	5,060	-	0.00	0.00	-

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Middle	Middle Sch. Art Tch. S/M	20,118	0.00	18,000	-2,118	0.00	0.00	-10.53%
Middle	Middle Sch. Instr. Tech. Specialist	192,286	2.00	200,478	8,192	2.00	0.00	4.26%
Middle	M.S. Comp. Instr. Longevity	660	0.00	660	-	0.00	0.00	-
Middle	Middle Sch. Computer S/M	20,000	0.00	20,000	-	0.00	0.00	-
Middle	Middle Sch. Computer Hardware	205,000	0.00	205,000	-	0.00	0.00	-
Middle	English Dept. Chair Salary	54,323	0.40	55,776	1,453	0.40	0.00	2.67%
Middle	English Teaching Salary	825,990	9.40	870,636	44,646	8.60	-0.80	5.41%
Middle	English Software	-	0.00	5,346	5,346	0.00	0.00	100.00%
Middle	English Longevity	4,180	0.00	4,180	-	0.00	0.00	-
Middle	English Textbooks	14,984	0.00	15,000	16	0.00	0.00	0.11%
Middle	English Teaching S/M	-	0.00	800	800	0.00	0.00	100.00%
Middle	ELL Software	-	0.00	3,698	3,698	0.00	0.00	100.00%
Middle	Middle Sch. ELL S/M	4,504	0.00	395	-4,109	0.00	0.00	-91.23%
Middle	ELL Teacher Salary	-	0.00	78,378	78,378	1.00	1.00	100.00%
Middle	World Lang. Dept. Chair Salary	54,323	0.40	55,776	1,453	0.40	0.00	2.67%
Middle	World Lang. Middle Sch. Tch. Salary	627,232	6.40	580,171	-47,061	6.00	-0.40	-7.50%
Middle	M.S. World Lang. Longevity -	6,050	0.00	5,060	-990	0.00	0.00	-16.36%
Middle	M.S. World Language Software	-	0.00	8,528	8,528	0.00	0.00	100.00%
Middle	World Lang. Middle Sch. Textbooks	6,808	0.00	4,352	-2,456	0.00	0.00	-36.08%
Middle	World Lang. Middle Sch. Tch. S/M	1,818	0.00	3,191	1,373	0.00	0.00	75.52%
Middle	Middle Sch. Guidance Salary	506,649	5.00	535,196	28,547	5.00	0.00	5.63%
Middle	M.S. Guid. Longevity	6,710	0.00	7,260	550	0.00	0.00	8.20%
Middle	Middle Sch. Guidance S/M	5,600	0.00	-	-5,600	0.00	0.00	-100.00%
Middle	Health Ed. Teaching	123,735	1.20	127,912	4,177	1.20	0.00	3.38%
Middle	M.S. Media Specialist Salary	112,470	1.00	123,577	11,107	1.00	0.00	9.88%
Middle	Middle Sch. Library Aide Salary	43,390	1.00	41,774	-1,616	1.00	0.00	-3.72%
Middle	Middle Sch. Lib/Med Office S/M	-	0.00	2,000	2,000	0.00	0.00	100.00%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Middle	Middle Sch. Library Books	6,700	0.00	10,000	3,300	0.00	0.00	49.25%
Middle	Middle Sch. Lib/Med Office Periodical	310	0.00	350	40	0.00	0.00	12.90%
Middle	Library/Media M.S. On-Line Search	1,400	0.00	5,191	3,791	0.00	0.00	270.79%
Middle	Math Dept. Chair Salary	54,407	0.40	55,776	1,369	0.40	0.00	2.52%
Middle	Mathematics Teaching Salary	843,431	8.60	846,087	2,656	8.60	0.00	0.31%
Middle	Math Longevity	8,470	0.00	9,130	660	0.00	0.00	7.79%
Middle	Math Software	-	0.00	9,032	9,032	0.00	0.00	100.00%
Middle	Math Textbooks	18,302	0.00	15,414	-2,888	0.00	0.00	-15.78%
Middle	Math Teaching S/M	3,358	0.00	800	-2,558	0.00	0.00	-76.18%
Middle	Math Shuttle Salary	1,138	0.00	-	-1,138	0.00	0.00	-100.00%
Middle	M.S. Music Dept. Chair Stipend	5,618	0.00	5,730	112	0.00	0.00	1.99%
Middle	Middle Sch. Music Tch. Salary	333,908	3.32	358,980	25,072	3.32	0.00	7.51%
Middle	MS Music Software	-	0.00	3,795	3,795	0.00	0.00	100.00%
Middle	M.S. Music Longevity	1,100	0.00	1,100	-	0.00	0.00	-
Middle	Middle Sch. S/M	9,267	0.00	5,450	-3,817	0.00	0.00	-41.19%
Middle	Middle Sch. Chorus	2,350	0.00	5,475	3,125	0.00	0.00	132.98%
Middle	Middle Sch. P.E. Tch. Salary	350,440	3.00	371,117	20,677	3.00	0.00	5.90%
Middle	M.S. P.E. Longevity	5,610	0.00	5,610	-	0.00	0.00	-
Middle	Middle Sch. P.E. S/M	-	0.00	4,265	4,265	0.00	0.00	100.00%
Middle	Middle Sch. Prof. Development	-	0.00	22,600	22,600	0.00	0.00	100.00%
Middle	M.S. Prof. Dev. Sub Salary	-	0.00	8,250	8,250	0.00	0.00	100.00%
Middle	Middle Sch. Conference Reimbursement	-	0.00	4,500	4,500	0.00	0.00	100.00%
Middle	Science Dept. Chair Salary	50,926	0.40	52,285	1,359	0.40	0.00	2.67%
Middle	Science Teaching Salary	794,541	7.40	932,535	137,994	9.20	1.80	17.37%
Middle	Science Longevity	5,747	0.00	6,710	963	0.00	0.00	16.76%
Middle	Science Software	-	0.00	10,159	10,159	0.00	0.00	100.00%
Middle	Science Textbooks	2,750	0.00	314	-2,436	0.00	0.00	-88.58%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Middle	Science Teaching S/M	2,143	0.00	16,148	14,005	0.00	0.00	653.52%
Middle	Social Studies Dept. Chair Salary	53,189	0.40	55,776	2,587	0.40	0.00	4.86%
Middle	Social Studies Teaching Salary	745,328	7.40	830,171	84,843	8.40	1.00	11.38%
Middle	Social Studies Longevity	6,710	0.00	7,810	1,100	0.00	0.00	16.39%
Middle	Social Studies Software	-	0.00	15,825	15,825	0.00	0.00	100.00%
Middle	Social Studies Textbooks	21,039	0.00	21,385	346	0.00	0.00	1.64%
Middle	Soc. Studies Teaching S/M	3,871	0.00	4,370	499	0.00	0.00	12.89%
Middle	M.S. SPED Legal Services	12,000	0.00	-	-12,000	0.00	0.00	-100.00%
Middle	Middle Sch. SPED Admin. Salary	49,500	0.30	-	-49,500	0.00	-0.30	-100.00%
Middle	Special Ed. Team Chair Salary	124,845	1.00	128,282	3,437	1.00	0.00	2.75%
Middle	Middle Sch. SPED Teaching Salary	1,039,784	11.10	917,600	-122,184	9.00	-2.10	-11.75%
Middle	M.S. SPED Longevity	2,200	0.00	2,750	550	0.00	0.00	25.00%
Middle	Special Ed Software	-	0.00	900	900	0.00	0.00	100.00%
Middle	Middle Sch. S/L Pathologist Salary	78,235	1.00	81,513	3,278	1.00	0.00	4.19%
Middle	Middle Sch. SPED Contr. Serv.	72,829	0.00	101,500	28,671	0.00	0.00	39.37%
Middle	Middle Sch. SPED Tutor Salary	613,035	15.00	624,411	11,376	15.00	0.00	1.86%
Middle	Middle Sch. SPED Aides Salary	97,336	3.00	33,916	-63,420	1.00	-2.00	-65.16%
Middle	Middle Sch. SPED Tch. S/M	1,750	0.00	1,550	-200	0.00	0.00	-11.43%
Middle	Middle Sch. SPED Home Tutor Salary	4,743	0.00	-	-4,743	0.00	0.00	-100.00%
Middle	Middle Sch. Testing S/M	7,000	0.00	3,500	-3,500	0.00	0.00	-50.00%
Middle	Middle Sch. SPED Psychologist	121,764	1.00	125,115	3,351	1.00	0.00	2.75%
Middle	Middle Sch. Sub Salary	-	0.00	47,000	47,000	0.00	0.00	100.00%
Middle	Long Term Subs M.S	83,000	0.00	83,000	-	0.00	0.00	-
Middle	Middle Sch. SPED Sub Salary	-	0.00	6,124	6,124	0.00	0.00	100.00%
Middle	Tech. Ed: Family & Consumer Tch. Sa	84,970	0.80	90,215	5,245	0.80	0.00	6.17%
Middle	F/C Science Longevity	-	0.00	550	550	0.00	0.00	100.00%
Middle	Tech Ed. Software	-	0.00	923	923	0.00	0.00	100.00%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
Middle	Tech. Ed: Family & Cons. Tch. S/M	6,302	0.00	9,000	2,698	0.00	0.00	42.81%
Middle	Coaches Salary	36,506	0.00	36,506	-	0.00	0.00	-
Middle	Intramural Coaching Stipends	18,650	0.00	18,650	-	0.00	0.00	-
Middle	Faculty Athletic Manager	5,825	0.00	5,942	117	0.00	0.00	2.01%
Middle	Athletics Drivers Salary	3,767	0.00	3,767	-	0.00	0.00	-
Middle	Athletics S/M	-	0.00	4,550	4,550	0.00	0.00	100.00%
Middle	Officials	-	0.00	5,500	5,500	0.00	0.00	100.00%
Middle	M.S. Field Trips Salary	6,000	0.00	3,000	-3,000	0.00	0.00	-50.00%
Middle	Middle Sch. Nurses Salary	214,455	2.00	219,888	5,433	2.00	0.00	2.53%
Middle	Middle Sch. Paraprofessional Salary	75,014	1.98	76,986	1,972	1.98	0.00	2.63%
Middle	M.S. Student Activity-Contractual	40,000	0.00	70,317	30,317	0.00	0.00	75.79%
Middle	Middle Sch. Principal Salary	161,928	1.00	164,762	2,834	1.00	0.00	1.75%
Middle	M.S. Asst Prin Salary	256,625	2.00	260,736	4,111	2.00	0.00	1.60%
Middle	M.S. Prin. Clerical Salary	174,308	3.00	183,755	9,447	3.00	0.00	5.42%
Middle	Middle Sch. Principals S/M	28,000	0.00	33,600	5,600	0.00	0.00	20.00%
Middle	M.S. Prin. Prof. Development	1,250	0.00	4,300	3,050	0.00	0.00	244.00%
Middle	M.S. Copier Maintenance	10,375	0.00	10,375	-	0.00	0.00	-
Middle	Middle Sch. Bldg. Serv. Wkr. Sal.	365,404	6.00	371,103	5,699	6.00	0.00	1.56%
Middle	M.S. Bldg. Serv. Wkr. Overtime	26,403	0.00	42,000	15,597	0.00	0.00	59.07%
200-Middle School Totals:		10,334,719	109.90	10,803,744	469,025	108.10	-1.80	4.54%
Peabody	Peabody Heating	39,801	0.00	50,000	10,199	0.00	0.00	25.62%
Peabody	Peabody Electricity	61,846	0.00	61,846	-	0.00	0.00	-
250-Peabody Totals:		101,647	0.00	111,846	10,199	0.00	0.00	10.03%
Sanborn	Sanborn Heating	104,351	0.00	110,000	5,649	0.00	0.00	5.41%
Sanborn	Sanborn Electricity -	101,907	0.00	101,907	-	0.00	0.00	-
260-Sanborn Totals:		206,258	0.00	211,907	5,649	0.00	0.00	2.74%
District Wide	Health Ed. S/M	25,000	0.00	27,500	2,500	0.00	0.00	10.00%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
District Wide	Summer School Director	10,000	0.00	10,000	-	0.00	0.00	-
District Wide	Summer School S/M	10,000	0.00	10,500	500	0.00	0.00	5.00%
District Wide	Ochestra Grades 4-8	2,500	0.00	2,640	140	0.00	0.00	5.60%
District Wide	Music Registration Fees	-	0.00	5,052	5,052	0.00	0.00	100.00%
District Wide	Music Accompanist	-	0.00	5,500	5,500	0.00	0.00	100.00%
District Wide	Band Grades 4-8	3,500	0.00	3,750	250	0.00	0.00	7.14%
District Wide	Translation Services	28,200	0.00	29,610	1,410	0.00	0.00	5.00%
District Wide	Curr. Dev. Workshops	126,998	0.00	133,348	6,350	0.00	0.00	5.00%
District Wide	Staff Dev. Professional Salary	23,000	0.00	87,189	64,189	0.00	0.00	279.08%
District Wide	Staff Dev. Tuition Reimbursement	30,000	0.00	30,000	-	0.00	0.00	-
District Wide	Staff Dev. Mentoring	7,000	0.00	21,000	14,000	0.00	0.00	200.00%
District Wide	Staff Dev. Contracted Services	152,916	0.00	160,562	7,646	0.00	0.00	5.00%
District Wide	Curriculum Development S/M	728	0.00	764	36	0.00	0.00	4.95%
District Wide	Staff Development S/M	27,536	0.00	28,913	1,377	0.00	0.00	5.00%
District Wide	SPED Conference Reimbursement	2,500	0.00	2,500	-	0.00	0.00	-
District Wide	Ripley Conference Reimbursement	3,000	0.00	10,343	7,343	0.00	0.00	244.77%
District Wide	District Memberships	1,049	0.00	1,102	53	0.00	0.00	5.05%
District Wide	District wide Behavioral Specialist	107,651	1.00	137,725	30,074	1.20	0.20	27.94%
District Wide	Dir. Of Student Services	-	0.00	101,475	101,475	0.60	0.60	100.00%
District Wide	K-8 S/L Pathologist	66,262	0.60	68,085	1,823	0.60	0.00	2.75%
District Wide	SPED Non-Public Tuitions	1,390,899	0.00	1,306,471	-84,428	0.00	0.00	-6.07%
District Wide	Elem. K-12 Special Ed Coordinators	-	0.00	96,738	96,738	0.90	0.90	100.00%
District Wide	SPED Collaborative Tuitions	928,050	0.00	567,726	-360,324	0.00	0.00	-38.83%
District Wide	Circuit Breaker Receipts Budget Offset	-650,906	0.00	-555,221	95,685	0.00	0.00	-14.70%
District Wide	Co-Curricular Prof. Salary	82,500	0.00	82,500	-	0.00	0.00	-
District Wide	Negotiations - Non-Bargaining	25,000	0.00	25,000	-	0.00	0.00	-
District Wide	Professional Contingency	125,000	0.00	125,000	-	0.00	0.00	-

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
District Wide	Sick Leave - Instructional	208,010	0.00	177,822	-30,188	0.00	0.00	-14.51%
District Wide	Early Retirement Incentive	233,333	0.00	216,667	-16,666	0.00	0.00	-7.14%
District Wide	Copy Service Salary	34,507	0.60	35,442	935	0.60	0.00	2.71%
District Wide	Canon IR105 Copier Maint/Purch	10,500	0.00	10,500	-	0.00	0.00	-
District Wide	Copy Service S/M - 13551	6,000	0.00	6,000	-	0.00	0.00	-
District Wide	IR550 Copier Maintenance	-	0.00	500	500	0.00	0.00	100.00%
District Wide	Nurse Longevity	1,210	0.00	1,210	-	0.00	0.00	-
District Wide	Health Services S/M	12,455	0.00	12,455	-	0.00	0.00	-
District Wide	School District Travel	7,000	0.00	7,000	-	0.00	0.00	-
District Wide	Superintendent's Salary	137,259	0.60	140,691	3,432	0.60	0.00	2.50%
District Wide	Super Admin Asst.	45,675	0.60	46,933	1,258	0.60	0.00	2.75%
District Wide	Supt. Office S/M	2,780	0.00	2,780	-	0.00	0.00	-
District Wide	Supt. Memberships	6,000	0.00	6,000	-	0.00	0.00	-
District Wide	Supt. Prof. Development	1,139	0.00	1,139	-	0.00	0.00	-
District Wide	Toner Contract	26,445	0.00	26,445	-	0.00	0.00	-
District Wide	Annual School Census	3,031	0.00	3,031	-	0.00	0.00	-
District Wide	Director Teaching/Learning Salary	117,727	0.60	119,495	1,768	0.60	0.00	1.50%
District Wide	Dir. of Finance & Oper. Salary	90,777	0.50	93,047	2,270	0.50	0.00	2.50%
District Wide	Financial Serv. Staff Salary	289,193	3.40	301,727	12,534	3.35	-0.05	4.33%
District Wide	Bus. Office Contr. Services	22,255	0.00	22,310	55	0.00	0.00	0.25%
District Wide	Bus. Office S/M	1,505	0.00	1,505	-	0.00	0.00	-
District Wide	Bus. Office Memberships	2,920	0.00	2,920	-	0.00	0.00	-
District Wide	Bus. Office Prof. Development	2,150	0.00	2,150	-	0.00	0.00	-
District Wide	Human Resources Admin. Sal.	71,786	0.60	73,762	1,976	0.60	0.00	2.75%
District Wide	HR Personnel Office Staff Salary	55,807	0.90	35,875	-19,932	0.60	-0.30	-35.72%
District Wide	Human Resources Contr. Services	18,100	0.00	25,400	7,300	0.00	0.00	40.33%
District Wide	Human Resources Office S/M	1,850	0.00	1,850	-	0.00	0.00	-

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
District Wide	Human Resources Memberships	400	0.00	400	-	0.00	0.00	-
District Wide	Human Resources Prof. Development	1,000	0.00	1,000	-	0.00	0.00	-
District Wide	Human Resources Recruiting	1,500	0.00	1,500	-	0.00	0.00	-
District Wide	Legal Services	35,000	0.00	67,000	32,000	0.00	0.00	91.43%
District Wide	Teach/Learn Support Staff	68,041	0.90	95,345	27,304	1.20	0.30	40.13%
District Wide	Director of Teach/Learn Prof. Development	2,491	0.00	2,616	125	0.00	0.00	5.02%
District Wide	School Comm. Clerical Salary	4,177	0.00	4,177	-	0.00	0.00	-
District Wide	School Comm. Contr. Services	500	0.00	500	-	0.00	0.00	-
District Wide	School Comm. S/M	500	0.00	500	-	0.00	0.00	-
District Wide	School Comm. Dues	1,500	0.00	1,500	-	0.00	0.00	-
District Wide	School Comm. Conferences	500	0.00	500	-	0.00	0.00	-
District Wide	Bldg. Serv. Wkr. S/M	48,000	0.00	-	-48,000	0.00	0.00	-100.00%
District Wide	Info. Tech. Clerical Sal.	26,173	0.38	26,239	66	0.38	0.00	0.25%
District Wide	Info. Tech. Director Salary	80,594	0.50	81,806	1,212	0.50	0.00	1.50%
District Wide	Info. Tech. Unit Ldr. Salary	166,314	1.50	171,042	4,728	1.50	0.00	2.84%
District Wide	I. T. Sr. Support Analyst Sal.	177,920	2.00	183,629	5,709	2.00	0.00	3.21%
District Wide	Contr. Services - Web Page	2,750	0.00	2,750	-	0.00	0.00	-
District Wide	I. T. Services Office S/M	20,000	0.00	20,000	-	0.00	0.00	-
District Wide	Server Maintenance Support	4,500	0.00	4,500	-	0.00	0.00	-
District Wide	I. T. Serv. New Equipment	72,802	0.00	72,802	-	0.00	0.00	-
District Wide	Admin. Software Support	118,698	0.00	118,698	-	0.00	0.00	-
District Wide	Campus Security Contracted Services	-	0.00	16,728	-	0.00	0.00	-
District Wide	I.T. Vehicle Maint.	450	0.00	450	-	0.00	0.00	-
District Wide	I.T. Gasoline	750	0.00	750	-	0.00	0.00	-
District Wide	I.T. Vehicle Insurance	3,149	0.00	3,149	-	0.00	0.00	-
District Wide	I. T. Services Networking	118,614	0.00	118,614	-	0.00	0.00	-
District Wide	Maintenance Clerical Salary	8,725	0.13	8,965	240	0.13	0.00	2.75%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
District Wide	Maintenance Manager Salary	79,170	0.60	81,350	2,180	0.60	0.00	2.75%
District Wide	Maintenance Salary	245,991	3.00	269,973	23,982	3.50	0.50	9.75%
District Wide	Maintenance Overtime	22,500	0.00	22,500	-	0.00	0.00	-
District Wide	Supplemental Labor Salary	10,000	0.00	10,000	-	0.00	0.00	-
District Wide	Maintenance S/M - Grounds	13,000	0.00	26,500	13,500	0.00	0.00	103.85%
District Wide	Maint. Contr. Serv. - Grounds	74,263	0.00	84,900	10,637	0.00	0.00	14.32%
District Wide	Maint. Contr. Serv. - Snow Plow	20,000	0.00	20,000	-	0.00	0.00	-
District Wide	Maintenance S/M - Buildings	87,000	0.00	91,000	4,000	0.00	0.00	4.60%
District Wide	Maint. Contr. Serv. - Buildings	302,550	0.00	383,650	81,100	0.00	0.00	26.81%
District Wide	Maint. S/M - Vehicles	19,800	0.00	-	-19,800	0.00	0.00	-100.00%
District Wide	Maint. S/M - Equipment	12,300	0.00	20,700	8,400	0.00	0.00	68.29%
District Wide	Maintenance Gasoline	6,870	0.00	7,557	687	0.00	0.00	10.00%
District Wide	Maint. Vehicle Insurance	7,872	0.00	7,872	-	0.00	0.00	-
District Wide	Trans. Manager Salary	55,350	0.60	56,319	969	0.60	0.00	1.75%
District Wide	Trans. Drivers Salary	710,972	23.06	722,480	11,508	23.06	0.00	1.62%
District Wide	Trans. Mechanics Salary	136,352	1.80	137,593	1,241	1.80	0.00	0.91%
District Wide	Trans. Mechanics Overtime	8,692	0.00	8,692	-	0.00	0.00	-
District Wide	Trans. Coordinator Salary	56,469	0.70	45,453	-11,016	0.70	0.00	-19.51%
District Wide	Trans. Contracted Service	41,982	0.00	41,982	-	0.00	0.00	-
District Wide	Transportation S/M	129,182	0.00	120,887	-8,295	0.00	0.00	-6.42%
District Wide	Trans. Gasoline/Diesel Fuel	151,400	0.00	151,400	-	0.00	0.00	-
District Wide	Trans. Vehicle Insurance	14,000	0.00	24,000	10,000	0.00	0.00	71.43%
District Wide	Trans. Leases	9,000	0.00	9,000	-	0.00	0.00	-
District Wide	Private School Trans. Salary	115,160	3.67	117,191	2,031	3.67	0.00	1.76%
District Wide	Trans. Vehicle Replacement	216,880	0.00	280,783	63,903	0.00	0.00	29.46%
District Wide	SPED CASE Trans. Contracted Services	719,244	0.00	563,109	-156,135	0.00	0.00	-21.71%
District Wide	SPED OTHER Trans. Contracted Services	19,675	0.00	17,553	-2,122	0.00	0.00	-10.79%

Location	Description	FY21 Budget	FY21 Budgeted FTE's	FY22 Requested Budget	FY22 vs FY21 Budget Diff	FY22 FTE	FTE's Diff	FY22/FY21 % Diff
District Wide	Trans. Repair Heating	9,000	0.00	9,000	-	0.00	0.00	-
District Wide	Systemwide Electricity	635	0.00	850	215	0.00	0.00	33.86%
District Wide	Water/Sewer	56,595	0.00	56,595	-	0.00	0.00	-
District Wide	Telephone	130,000	0.00	130,000	-	0.00	0.00	-
District Wide	Trash Pickup & Recycling	56,726	0.00	52,000	-4,726	0.00	0.00	-8.33%
District Wide	Public Liability Ins.	54,030	0.00	59,433	5,403	0.00	0.00	10.00%
District Wide	Sch. Comm. Porf. Liability	12,892	0.00	13,537	645	0.00	0.00	5.00%
District Wide	Nurses Liability Ins.	559	0.00	559	-	0.00	0.00	-
District Wide	Postage	10,000	0.00	10,000	-	0.00	0.00	-
District Wide	METCO Coordinator Position	-	0.00	26,676	26,676	1.00	1.00	100.00%
District Wide	IDEA Budget Offset	-400,000	0.00	-440,000	-40,000	0.00	0.00	10.00%
900-District Wide Totals:		8,118,956	48.24	8,146,682	27,726	51.39	3.15	0.34%
Ripley	Ripley Bldg. Serv. Wkr. Sal.	41,572	0.60	42,470	898	0.60	0.00	2.16%
Ripley	Ripley Bldg. Serv. Wkr. Overtime	2,311	0.00	2,311	-	0.00	0.00	-
Ripley	Ripley Heating	39,915	0.00	39,915	-	0.00	0.00	-
Ripley	Transportation Electricity	-	0.00	7,000	7,000	0.00	0.00	100.00%
Ripley	Ripley Electricity	48,839	0.00	48,839	-	0.00	0.00	-
Ripley	Ripley Water/Sewer - 16962	4,158	0.00	4,158	-	0.00	0.00	-
910-Ripley Totals:		136,795	0.60	144,693	7,898	0.60	0.00	5.77%
Totals:		40,777,193	412.95	41,708,424	931,231	408.41	-4.54	2.28%

Appendix F: Glossary

Agency Fund- A fund consisting of resources received and held by a school district as an agent for others; for example, taxes collected and held by a school district for another school district. Sometimes resources held by one fund of a school district for other funds of the unit a handle through an agency fund. An example is taxes held by an agency fund for distribution among other funds.

Annuity- A Series of equal money payments at equal intervals during a designated period of time. in school counting the most frequent annuities are accumulations of debt service funds for term bonds in payments to retire employees and the public employee retirement systems.

Asset- Property in property right of the school district which has monetary value.

Athletic Revolving Account – Athletic user fee collections. This account is used to fund athletic supplies, materials, and equipment as needed.

Balance Sheet- A statement which discloses the assets, liabilities, and equities of a fund of a school district at a specified date.

Bond- A written promise to pay a specified sum of money cut the face value or principal at a specified date or dates in the future, call maturity dates, together with periodic interest at a specified rate.

Bond Anticipation Note (BAN)- A short term interest bearing note issued by a school district in anticipation of bonds to be issued at a later date. These promissory notes are retired from the proceeds of the bond issue to which they are related.

Budget- A plan of financial operation embodying an estimate or proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Capital budget- A plan of propose capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If the capital program is an operation, it will be the first year thereof.

Charter School- a public school operating under M.G.L. c. 71, § 89, and 603 C.M.R. 1.00. This term encompasses Commonwealth and Horace Mann charter schools unless otherwise specified.

Circuit Breaker- the reimbursement program for certain costs of special education as specified in M.G.L. c. 71B, § 5.

Debt- An obligation resulting from borrowing of money or from the purchase of goods or services. Debts of school systems include bonds, time warrants, tax anticipation notes payable, accounts payable, vouchers payable, interest payable, and salaries payable.

Encumbrances- Obligations or commitments in the form of purchase orders, contracts issued or salary commitments which are chargeable to in appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the title to goods or services is received in the actual liability is created.

Extra Curricula Revolving Account: Revolving account used to support extracurricular activities.

Federal Grants: The district receives Federal Grants for Title I, Title IIA, IDEA (Special Education Grant), etc. Expenditures for these grants can only be expended on items for which the grant is purposed.

Fixed assets- Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and equipment.

Function- the activity for which a service or material is acquired. The functions in which school districts are required to maintain and report financial data shall be identified and described in guidelines for reporting student and financial data published by the Department.

General Ledger- a book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, the changes in equities of a fund or account group used by a school district.

General Fund- a fund used to account for our transactions of a school district which are not accounted for in another fund. The general fund is used to account for the ordinary operations or the basic educational programs of a school district which are financed from taxes and other general revenues.

IDEA Grant: The purpose of this federal entitlement grant program is to provide funds to ensure that eligible students with disabilities receive a free and appropriate public education that includes special education and related services designed to meet their individual needs.

Integrated Preschool Revolving Account: Donations to support Concord Integrated Preschool activities.

Internal control- A plan of an organization under which employees' duties are so arranged and records and procedures are so designed as to make it possible to provide effective safeguards and counting control over Assets, liabilities, revenue, income, expenses and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Procedures to be followed which require proper authorization by designated officials for all actions to be taken.

Liability- debt or other legal obligation arising out of transactions in the past which must be paid, renewed, or refunded at some future date.

Long Term Debt- debt with the maturity of more than one year after the date of issuance.

Lost Books Revolving Account – The collections and replacement of lost books.

Metropolitan Council for Educational Opportunity (METCO): The METCO Program is a grant program funded by the Commonwealth of Massachusetts. It is a voluntary program intended to

expand educational opportunities, increase diversity, and reduce racial isolation, by permitting students in certain cities to attend public schools in other communities that have agreed to participate. (DESE)

Municipal Bonds- a bond issued by a state or local governmental unit.

Music Gift Revolving Account – Donations to the Concord Public Schools Music program.

Object- the service or commodity obtained as a result of a specific expenditure. The object classifications in which school districts are required to maintain and report financial data shall be identified and described in guidelines published by the Department.

Operating Budget- a budget which applies to all revenue and expenditures other than capital outlay expenditures.

Operating Expenses- as used in the accounts of a school district's enterprise funds and internal service funds, the term means these costs which are necessary to the maintenance of the enterprise, the rendering of services, the sale of products, the production and disposition of commodities produced, and the collection of enterprise revenues.

Parent Teacher Groups (PTG) Revolving Accounts – Funding for PTG sponsor after school activities.

Private Grants – Grants on behalf of private organizations & non-profits. Most notably the Concord Education Fund.

Purchase Order- a document which authorizes the delivery of specified merchandise to the school district or the rendering of the making of a charge for them.

Requisition- a written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

School Choice- program that allows a parent to enroll his or her child in a school district that is not the child's home district. Every year the school committee in each school district decides whether it will accept new enrollments under this program and, if so, in what grades.

School Lunch Revolving Account – Revenues from the sales of school lunch offset costs for the food service program.

Short-term debt- debt with the maturity of one year or less after the date of issuance. Short term debt usually includes bond anticipation notes (BANS) payable, tax anticipation notes payable and warrants payable.

Special Education Circuit Breaker Revolving Account – State Special Education Circuit Breaker reimbursement fund. Revenues are calculated based on prior year reimbursable special education costs that exceeds the states foundation minimum for the prior fiscal year. The fund is used to pay current fiscal year out of district special education tuitions.

Special revenue fund- a fund that is created to be used to account for financial transactions for designated educational purposes from special sources of revenue and that are not part of the school districts foundation educational program.

STARS Grant – State grant used to fund “The Poets Retreat” program.

Statute- a written law enacted by a duly organized in constituted legislative body.

Student Activity Fund - A fund established under M.G.L. Section 47 Chapter 71 to administer extra-curricular student activities.

Student Opportunity Act - 2019 state legislation that significantly overhauls the chapter 70 formula. The legislation phases in \$1.4 billion dollars of additional annual aid over the next seven years with priority being given to districts with large numbers of low-income students.

Title I Grant (Federal) – Title I, Part A of the Elementary and Secondary Education Act, as amended (ESEA) provides financial assistance to local educational agencies (LEAs) and schools with the highest percentages of children from low-income families in the district to help ensure that all children meet challenging state academic standards.

Title IIA Grant (Federal) – The purpose of Title II, Part A is to increase the academic achievement of all students by helping schools and districts improve teacher and principal quality and effectiveness.

Trial balance- a list of the balances of the accounts in a ledger kept by double entry, with the debt and credit balance is shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger from which the figures are taken is said to be in balance.

Warrant- an order drawn by the school District to the school district treasurer ordering him/her to pay a specified amount to a payee named on the warrant. Once signed by the treasurer, the warrant becomes a check payable by a bank named on the warrant by the treasurer.

Warrants payable- warrant issued by the school district but not yet signed by the treasurer.